

North Dakota Office of State Tax Commissioner

2002 Individual Income Tax

Rick Clayburgh Tax Commissioner

Form ND-1

Top 10 tips to getting your refund faster:

- 1. E-File see page 15 for details.
- 2. Use Direct Deposit - see page 15 for details.
- 3. Use the correct form.
- 4. Type or clearly print your name, address, and correct Social Security number.
- 5. Double-check your math.
- 6. Sign your return.
- 7. Attach every Form W-2 and 1099 showing North Dakota tax withholding.
- 8. Attach a copy of your federal return.
- 9. Use the correct postage.
- 10. File early.

Message from the Tax Commissioner

Dear Fellow Taxpayer,

Since we began offering electronic filing for income tax returns, E-file is quickly becoming the preferred method of filing taxes. Most North Dakota taxpayers can benefit from the convenience, accuracy, and timeliness of E-file. And, if you E-file, you help the Office of State Tax Commissioner use tax dollars more efficiently.

I encourage you to use Direct Deposit and save a trip to the bank. By authorizing us to deposit your refund directly into your checking or savings account, you receive your refund even faster. Read more about E-file and Direct Deposit on page 15.

New for this year, you have the added convenience and flexibility of paying taxes with a credit card. To learn more about credit card payments, turn to page 1 of this booklet. Or, visit our Web site at www.ndtaxdepartment.com for more information regarding your electronic options.

Suggestions from taxpayers have been very helpful to us. I welcome your comments and ideas on how we can improve the way we do business. Please phone, write, or e-mail your comments to me. Contact information is listed on the back cover of this booklet.

Thank you,

RICK CLAYBURGH

TAX COMMISSIONER

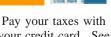












your credit card. See page 1 for more information.



If you need forms or want to find out more about North Dakota's taxes, visit our Web site www.ndtaxdepartment.com



This booklet contains the following forms—

- Form ND-1
- Schedule ND-1CR
- Schedule ND-1NR

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If you need a form or document mentioned in this booklet, you may obtain it from our Web site at **www.ndtaxdepartment.com**, or request it by phone, e-mail, fax, or letter—see the back cover of this booklet for phone numbers and addresses.



Taxpayer Bill of Rights

You may get a copy of the North Dakota Taxpayer Bill of Rights by contacting the Office of State Tax Commissioner or visiting our Web site at www.ndtaxdepartment.com

Do you have a use tax reporting and payment requirement?

Did you purchase goods from outside North Dakota or outside the U.S?

If you did, you may have to pay North Dakota sales tax (and applicable local sales tax) on those goods.

Technically, what you have to pay is called a use tax. It applies to the same goods which are subject to North Dakota's sales tax. The use tax applies whether you purchase goods in person at an out-of-state location, or by mail, phone or the Internet.

If you didn't pay any sales tax, or you paid tax to another country, at the time of purchase, you must pay the use tax at North Dakota's sales tax rate on the total purchase. Or, if you did pay sales tax to another state at the time of purchase, but you paid less than what you would have paid in North Dakota, the difference is the amount of use tax you must pay. If applicable, local sales taxes must be included in the calculation.

If this applies to you, you must complete and file a **North Dakota Use Tax Return**. To obtain one, call the North Dakota Sales and Special Taxes Division at **(701) 328-3389**, or download it from our Web site at **www.ndtaxdepartment.com**.

Privacy Act information. In compliance with the Federal Privacy Act of 1974 (Public Law 93-579), the disclosure of an individual's social security number on the North Dakota income tax return and any required schedules is mandatory and is required under subsections 1 and 7 of North Dakota Century Code § 57-38-31. An individual's social security number is used as an identification number by the North Dakota Office of State Tax Commissioner for file control and recordkeeping purposes, and for cross-checking an individual's files with those of the Internal Revenue Service.

Changes affecting you and your income tax

Developments, updates, and items of interest relating to individual income tax

NEW!

Pay your balance due by credit card

A new payment option has been added for your convenience. You may now pay your balance due on your return using your MasterCard®, American Express® Card, Discover® Card, or VISA® Card.

Credit card payments may be made by telephone or over the Internet through Link2Gov Corporation, a private credit card payment service provider. A convenience fee will be charged to your credit card by Link2Gov Corporation, which is retained by the corporation for its services—the State of North Dakota does not receive any part of this fee.

To pay your individual income tax by credit card, go to Link2Gov Corporation's web site at **www.ndtaxpayment.com** or call them toll-free at 1-888-ND-TAXES (1-888-638-2937).

LINK & GOV

Changes to Form ND-1 to note for 2002

2002 tax rates adjusted for inflation

The five tax rate brackets that apply to Form ND-1 have been indexed for inflation for 2002. The law enacted in 2001 requires that each income bracket must be adjusted each tax year by a cost-of-living adjustment to account for inflation. This means that the beginning amount for each of the upper four tax brackets for 2002 has been increased, resulting in more income being taxed at the 2.1%, 3.92%, 4.04%, and 4.34% rates than in 2001.

The cost-of-living adjustment that must be used is the one determined by the secretary of the U.S. Treasury for purposes of adjusting the federal income tax brackets for the same tax year. For federal tax purposes, the adjustment is based on the average Consumer Price Index (or CPI) for all-urban consumers for the 12-month period ending on August 31 of the year preceding the tax year.

New credit added to Form ND-1 for 2002

Legislation passed in 2001 allowed the seed capital investment tax credit to be claimed on Form ND-1 starting with the 2002 tax year. (See Form ND-1, page 2, line 21.) A 30 percent credit is allowed for making an investment of at least \$5,000 in a business that has been certified by the North Dakota Commerce Department's Division of Economic Development and Finance as a qualified business for purposes of the credit.

Federal taxable income starting point may be negative

Federal taxable income is the starting point in calculating the state income tax on Form ND-1. If your federal taxable income is a negative number (that is, it is less than zero mathematically), you are instructed to enter zero on your federal income tax return. However, for purposes of completing your North Dakota return (Form ND-1), enter the negative number. To indicate that the number is negative on Form ND-1, enter a minus sign (–) in the box immediately to the left of the number.

Worksheet for unused federal minimum tax credit revised for 2002

A tax credit may be available on Form ND-1 to individuals who have an unused federal credit for prior year minimum tax. The unused federal credit must be attributable to alternative minimum tax paid in tax years before 2001. (See Form ND-1, page 2, line 20.) A worksheet is provided in the Form ND-1 instructions for calculating

the amount of the allowable credit. The worksheet has been revised for 2002 to account for any use of the credit in 2001, and to allow for its first-time use in 2002. To complete it, you will need the Federal Form 8801 for *both* 2001 and 2002.

Farm income averaging schedule revised top to bottom

Schedule ND-1FA, the schedule for calculating the tax under the 3-year farm income averaging method has been completely revised for 2002. The format of the schedule has been revised to generally correspond to the format of Schedule J (Form 1040), the federal 3-year income averaging schedule for elected farm income. Be especially attentive when entering information for the 1999, 2000, and 2001 base years when completing the 2002 Schedule ND-1FA. The information needed for the base year calculations may come from Form 37-S, Form 37, Form ND-1, Form ND-2, or the 2001 Schedule ND-1FA. Also, because the older Form 37-S system (based on the federal income tax liability) is incompatible with the new Form ND-1 system (based on federal taxable income), take note of the special calculation steps that apply if Form 37-S was used for 1999 or 2000.

North Dakota recognizes federal bonus depreciation

Taxpayers and professional tax preparers alike have contacted the Office of State Tax Commissioner to find out if North Dakota income tax law recognizes the new bonus depreciation now allowed under federal income tax law. The new bonus depreciation, which was part of the Job Creation and Worker Assistance Act of 2002 (P.L. 107-147, 3/9/2002), is recognized by North Dakota income tax

Changes affecting you and your income tax (continued)

law. North Dakota income tax law generally recognizes changes to federal income tax law to the extent they affect the calculation of federal taxable income, the starting point in the calculation of the North Dakota income tax.

Special rules may apply to spouses with different states of residence

Generally, married individuals must file a joint North Dakota income tax return if they file a joint federal income tax return. However, there is an exception to this general rule if they have different states of residence. If married individuals file a joint federal income tax return, but they have different states of residence, they must file separately for North Dakota income tax purposes. Married individuals have different states of residence if:

- One spouse is a full-year resident of North Dakota, and the other spouse is either a full-year nonresident or a part-year resident of North Dakota; or
- One spouse is a part-year resident of North Dakota and the other spouse is a full-year nonresident.

If applicable, a special schedule, Schedule SF, must be completed to determine the separate amounts needed to complete the separate North Dakota returns. Complete this schedule before completing Form ND-1. In the case of a full-year nonresident spouse or a part-year resident spouse, Schedule ND-1NR must also be completed. Complete Schedule SF before completing Schedule ND-1NR. However, if one of the spouses is a full-year nonresident who has no gross income from North Dakota sources, that spouse does not have to file a separate North Dakota return.

This special situation requiring the use of Schedule SF only applies if married persons file a joint federal return and have different states of residence. If married persons file separate federal returns, Schedule SF is not required, and each spouse simply files a separate North Dakota return based on his or her own federal return.

Parents' Form 8814 removes child's state filing requirement

Parents may elect to use Form 8814 to report a child's income on their federal income tax return. Parents qualify to use Form 8814 if their child (1) is under age 14, (2) has only interest and dividend income that totals less than \$7,500, (3) is required to file a federal return, and (4) has no estimated tax or withholding amounts to claim. If parents use Form 8814, their child's income becomes part of their gross income, and the child is relieved of the requirement to file a federal return for the tax year. This, in turn, relieves the child of the requirement to file a North Dakota income tax return.

For 2001, some parents who used Form 8814 had filed North Dakota returns for their children anyway—they had prepared a federal return for their child only to determine the amounts to report on the child's North Dakota return. These parents should file an amended 2001 North Dakota return for their child to claim a refund of the tax paid. They should attach a statement to their child's amended return explaining that their child is not required to file a North Dakota return because they used Form 8814 for 2001. See the back cover of this booklet for how to obtain the forms needed to file the amended return.

New extension payment voucher available for 2002

A new payment voucher, called Form 400-EXT, is now available to individuals who apply for an extension of time to file their 2002 North Dakota income tax return, but who wish to prepay the tax they expect to owe to avoid paying extension interest on the tax due. To avoid all extension interest, a check or money order must be submitted with Form 400-EXT on or before April 15, 2003 (or the fifteenth day of the fourth month following the end of the tax year, if a fiscal year filer).

To obtain Form 400-EXT, go to our Web site at **www.ndtaxdepartment.com**, or see the back cover of this booklet for other ways to contact us.

Have you looked at electronic filing? Almost 79,000 have!

Since we began offering electronic filing (E-file) five years ago, it has grown by leaps and bounds. Nearly 79,000 taxpayers now use E-file to file their returns. That means that about 25 percent of all filers have chosen E-file as their preferred method of filing.

If you haven't used E-file yet, we encourage you to give it a try. It just might become your preferred method of filing! You can find out more about E-file by going to page 15 in this booklet.

Checking on your refund is easy!

If you did not elect to use direct deposit, you may check the status of your refund by calling (701) 328-3450 or e-mailing us at individualtax@state.nd.us. You may also contact us by letter or fax—see the back cover of this booklet for the numbers to dial.

If you used direct deposit, please contact your bank first (or check your bank statement) to see if your refund has been deposited into your account before contacting our office. You'll need to provide the following information to us regardless of how you contact us.

- Your name (Include spouse's name, if joint return).
- Your social security number (Include spouse's social security number, if joint return).
- Tax year.
- Your filing status from your return.
- *Exact* amount of refund shown on return (including cents if shown).

This information must match our records or no information will be released to you due to our confidentiality law. Allow 6 weeks after filing your return before contacting us about your refund.

Avoid these most common errors for trouble-free filing

A complete and accurate return ensures the fastest processing of your return. This also makes for a quick turnaround for a refund. Errors in the return mean delayed processing. Needing to correspond with you to obtain a missing signature or document creates an even longer delay.

Before you file, go through this checklist of the most common errors found on taxpayer returns.

Write legibly.

On many returns, we are unable to read the name, address, or social security number. This may result in recording the wrong information.

Enter your social security number.

And make sure it's the right one. We use this number to properly identify your return. If you are filing a joint return, also enter your spouse's social security number.

▶ Indicate your filing status.

This is critical to the correct processing of your return. Fill in only one of the three ovals as instructed on page 8 of this booklet.

Check your math.

Human errors happen, and math errors are one of the most common. Please double-check your numbers. This is a good idea even if someone else prepares your return.

► Include all Form W-2 statements.

W-2s are often left off the return. Include a copy of all your W-2s. Also include a copy of any Form 1099 showing North Dakota income tax withholding. Be sure to staple the forms to the top center of Form ND-1.

▶ Use the right address.

Each year thousands of North Dakota returns (Form ND-1) are mailed to the Internal Revenue Service by mistake. Use the preprinted envelope in this booklet or use the address provided on page 6 of this booklet.

Use the right amount of postage.

Insufficient postage on an envelope means the U.S. Postal Service will return it to you.

Sign the return.

Each year we receive thousands of unsigned returns. Before we can process them, we must return them to taxpayers for their signatures.

2002 Form ND-1 instructions

General and specific line instructions for Form ND-1

General instructions

This section provides information on selecting the right form, filing requirements, procedures for obtaining an extension, estimated tax requirements, correcting a return, and other general information.



Over 95 percent of taxpayers will have the lowest tax on the Form ND-1 in this booklet.

Which form to use

It is important to note that North Dakota income tax law provides for two methods of calculating the individual income tax. The two methods are implemented on two different forms—Form ND-1 and Form ND-2. (This booklet contains only Form ND-1 and its instructions.)

Your choice of forms will affect the amount of your tax!

The two forms (and their respective calculation methods) are governed by different provisions of North Dakota income tax law. Because the calculation method and tax rates are different under each method, you will calculate a different tax under each one. For the majority of individuals, the tax will be the lowest on Form ND-1.

So, which form should I use? Generally, you should use Form ND-1. Over 95 percent of all filers will calculate a lower tax on Form ND-1 than on Form ND-2. If you used Form ND-2 last year, do not automatically use Form ND-2 for this year, but check out Form ND-1 to make sure you are paying the lowest tax.

Who should use Form ND-2?

Very few individuals will benefit from using Form ND-2. Form ND-2 should be used *only if* it produces a tax that is lower than the tax calculated on Form ND-1. Although you calculate a North Dakota taxable income on both forms, do not use this number to determine which form to use. The most significant difference between the two forms is found in the tax rates, which are much lower on Form ND-1.

Shouldn't I use Form ND-2 if I have one of the deductions or credits on it?

Not necessarily. There are a number of special deductions, exclusions, and credits that may be claimed only if Form ND-2 is used. As a general rule, they are usually not enough to offset the higher tax rates on Form ND-2. Some taxpayers will benefit from using Form ND-2, but we estimate that they make up less than 5 percent of all individual filers in North Dakota. If in doubt as to which form to use, use Form ND-1. If you find later that your tax would have been lower on Form ND-2, you have the option of filing an amended return (within three years) to change forms.

Who must file

Full-year resident

If you were a full-year resident of North Dakota for the 2002 tax year and you are required to file a 2002 federal individual income tax return, you must file a 2002 North Dakota individual income tax return. This applies even though you may have worked outside North Dakota (including employment overseas) during the tax year, or all of your income is derived from sources outside North Dakota. You were a full-year resident of North Dakota if you were a resident of North Dakota for the entire tax year, or you meet the statutory 7-month rule.

Definition of resident—For North Dakota individual income tax purposes, you are a resident of North Dakota if you are domiciled in North Dakota. Domicile is your residence by law and is commonly referred to as your legal residence. It generally means the place that is your permanent home to which you always intend to return whenever absent from it. If you have more than one physical place of abode, only one of them may be your domicile. Domicile is based on your intent and your actions.

Statutory 7-month rule—If you are not domiciled in North Dakota for any part of the tax year, you are deemed by law to be a full-year resident of North Dakota if you maintain a permanent place of abode in North Dakota and spend more than 210 days of the tax year in North Dakota. A permanent place of abode means a house, apartment, or other dwelling containing cooking and bathroom facilities that is suitable for year-round living and is maintained on a permanent or indefinite basis. This 7-month rule does not apply to individuals on active duty in the U.S. armed forces who are domiciled in another state, nor does it apply to Minnesota or Montana residents covered under the income tax reciprocity agreements with those states.

Residents in U.S. armed forces

If you are a full-year resident of North Dakota serving in the U.S. armed forces and you are required to file a 2002 federal individual income tax return, you must file a 2002 North Dakota individual income tax return. This applies even though you were stationed outside North Dakota during the tax year. As a North Dakota resident, your income from all sources is subject to North Dakota income tax to the same extent that it is taxable on your federal return.



If you were required to file an income tax return with another state, you may be eligible for a credit. See Schedule ND-1CR.

Full-year nonresident

If you were a full-year nonresident, you must file a 2002 North Dakota individual income tax return if *both* of the following apply:

- You are required to file a 2002 federal individual income tax return.
- You derived gross income from North Dakota sources during the tax year.
 (See the box on this page for what is included in gross income from North Dakota sources.)

You were a full-year nonresident if you were not a resident of North Dakota for any part of the tax year, and you do not meet the statutory 7-month rule—see page 4.

Nonresidents in U.S. armed forces

If you are a full-year nonresident of North Dakota serving in the U.S. armed forces and you are stationed in North Dakota, your military compensation is not subject to North Dakota income tax. If your only gross income from North Dakota sources is your military compensation, you do not have to file a North Dakota individual income tax return. However, if you have other types of gross income from North Dakota sources, you must file a North Dakota individual income tax return if you meet the full-year nonresident filing requirement.

Minnesota or Montana resident If you are a Minnesota resident, you do not have to file a North Dakota individual income tax return if **both** of the following apply:

 Your only gross income from North Dakota sources was compensation for personal or professional services. You returned to your home in Minnesota at least once each month during the time you worked in North Dakota.

If you are a Montana resident, you do not have to file a North Dakota individual income tax return if your only gross income from North Dakota sources was wages.

See Minnesota and Montana residents on page 6 for more information.

Nonresident alien

If you are a nonresident alien of the United States and you derived gross income from North Dakota sources during 2002, you must file a 2002 North Dakota individual income tax return. Except where an income tax treaty between the United States and a foreign country specifically exempts income from state taxation, income tax treaties between the U.S. and foreign countries do not apply for North Dakota income tax purposes. Therefore, you may have to

pay North Dakota income tax on income derived from North Dakota sources even though the income is exempt from U.S. income tax because of a treaty. For more information, including the instructions on how to complete the North Dakota return, obtain the *Income Tax Guideline:* Taxation of Nonresident Aliens.

Part-year resident

If you were a part-year resident of North Dakota, you must file a 2002 North Dakota individual income tax return if *both* of the following apply:

- You are required to file a 2002 federal individual income tax return.
- You derived gross income from *any* source inside or outside North Dakota while you were a resident of North Dakota, or you derived gross income from North Dakota sources while you were a nonresident of North Dakota. (See the box on this page for what is included in gross income from North Dakota sources while a nonresident.)

Gross income from North Dakota sources (for nonresidents only)

Gross income from North Dakota sources includes the following items received while a nonresident of North Dakota:

- Compensation for services performed in North Dakota, such as wages, salaries, tips, commissions, and fees.
- Income from tangible property in North Dakota, such as rents, royalties, and gain from the sale or exchange of the property.
- Income from a sole proprietorship, partnership, S corporation, or other trade or business carried on in North Dakota.
- Income from an estate or trust, but only to the extent the income is derived from tangible property or a trade or business in North Dakota.
- Income from gambling activity carried on in North Dakota.

Exceptions

Gross income from North Dakota sources *does not* include these items received while a nonresident of North Dakota: military pay, interest, dividends, pensions, annuities, gain from the sale or exchange of intangible property, compensation exempted under reciprocity with Minnesota or Montana, or compensation for services performed in North Dakota by an individual who performs regularly assigned duties in more than one state for an interstate motor carrier (as defined in 49 U.S.C. 11504).

Note: Interest, dividends, gains, and other income from intangible property are included in gross income from North Dakota sources if derived from a sole proprietorship, partnership, or S corporation doing business in North Dakota.

You were a part-year resident of North Dakota if you were a resident of North Dakota for only part of the year. This generally applies if you moved into or out of North Dakota and the move constituted a change in your legal residence. See **Definition** of resident on page 4.

Native Americans

If you are a Native American, you are not subject to North Dakota income tax and do not have to file a North Dakota income tax return if *all* of the following apply:

- You are enrolled as a member of a federally-recognized Indian tribe.
- You live on the Indian reservation where enrolled.
- You derive all of your income from sources on the Indian reservation where enrolled.

If any of the above criteria are not met, you may be subject to North Dakota income tax. For more information, obtain the *Income Tax Guideline: Income Taxation of Native Americans*.

Minnesota and Montana residents

North Dakota has income tax reciprocity agreements with the states of Minnesota and Montana. If certain conditions in the agreements are met, a resident of North Dakota does not have to pay Minnesota or Montana income tax on compensation received for work performed in the other state, and a resident of Minnesota or Montana does not have to pay North Dakota income tax on compensation received for work performed in North Dakota. The conditions for exemption under each agreement and the procedures for filing are explained in the following paragraphs.

Minnesota and Montana residents

If you are a resident of Minnesota and you maintain a permanent home in

Minnesota to which you return at least once each month during the time you work in North Dakota, the compensation that you receive for personal or professional services performed in North Dakota is not taxable by North Dakota.

If you are a resident of Montana, wages that you receive for work performed in North Dakota are not taxable by North Dakota.

If you received wages covered by reciprocity, and your employer withheld North Dakota income tax from them, you must file a North Dakota individual income tax return at the end of the tax year to obtain a refund of the amount withheld. If this applies to you and you do not have any other gross income from North Dakota sources, obtain Form ND-1 and complete it as follows:

- 1. Complete the top portion of Form ND-1, page 1, as instructed.
- 2. Enter "0" on lines E and 1.
- 3. Write "Reciprocity" and the initials "MN" or "MT" in the right-hand margin under line 1.
- 4. Leave lines 2 through 22 blank.
- 5. Fill in the amount of the North Dakota income tax withheld on lines 23, 25, 26, and 30.
- 6. Attach a copy of the Form W-2s showing North Dakota income tax withholding and a complete copy of your federal income tax return.

If your wages are covered by reciprocity and you do not want your employer to withhold North Dakota income tax from them, you must complete **Form NDW-R** and give it to your employer. Ask your employer for this form.

North Dakota residents

If you are a resident of North Dakota and you maintain a permanent home in North Dakota to which you return at least once each month during the time you work in Minnesota, the compensation that you receive for personal or professional services performed in Minnesota is not taxable by Minnesota. Also, wages that you receive for work performed in

Montana while a resident of North Dakota are not taxable by Montana.

If you received wages covered by reciprocity and your employer withheld Minnesota or Montana income tax from them, you must file an income tax return with Minnesota or Montana to obtain a refund of the amount withheld.

If your wages are covered by reciprocity and you do not want your employer to withhold Minnesota or Montana tax from them, you must give your employer a properly completed Minnesota Form MW-R or Montana Form NR-2, whichever applies. For assistance and forms, contact:

- Minnesota Department of Revenue Taxpayer Information Division St. Paul, MN 55146-4450 Phone: (651) 296-3781 Web: www.taxes.state.mn.us
- Montana Department of Revenue PO Box 5805 Helena, MT 59604-5805 Phone: (406) 444-6900

Web: www.state.mt.us/revenue

When and where to file

If you are filing on a calendar year basis—January 1 through
December 31—you must file your 2002
North Dakota individual income tax return on or before April 15, 2003. If you are filing on a fiscal year basis, you must file on or before the 15th day of the fourth month following the close of your fiscal tax year. If the due date falls on a Saturday, Sunday or holiday, you have until the next day that is not a Saturday, Sunday, or holiday to file your return.

Mail your return and all required attachments in the preaddressed envelope provided in this booklet. If you don't have a preaddressed envelope, mail your return to:

Office of State Tax Commissioner 600 E. Boulevard Ave., Dept. 127 Bismarck, North Dakota 58505-0550

Extension of time to file

You may obtain an extension of time to file your North Dakota individual income tax return by obtaining either a federal extension or a North Dakota extension.

Federal extension

If you obtain an extension of time to file your federal return, it will be recognized for North Dakota purposes. This includes the automatic 2-month extension to June 15 allowed for being outside the U.S. and Puerto Rico on April 15. You do not have to file a separate state extension form, nor do you have to notify the Office of State Tax Commissioner that you have obtained a federal extension prior to filing your North Dakota return.

When you file your North Dakota return, you must attach a copy of the federal extension form filed with the IRS. If you obtained the federal extension using the IRS's phone, computer, or credit card payment option, attach a copy of either a completed Form 4868 showing the confirmation number or a printed copy of the acknowledgment. In the case of the automatic 2-month extension for being outside the United States and Puerto Rico on April 15, attach a copy of the statement that the IRS required you to attach to your federal return. In all cases, fill in the circle next to "Extension" in the top right-hand corner of your North Dakota return.

North Dakota extension

If you do not obtain a federal extension, but need additional time to file your North Dakota return, you may apply for a North Dakota extension by completing and filing **Form 101**. This is not an automatic extension—you must have good cause to request a North Dakota extension. Form 101 must be postmarked on or before the due date of your return. You will be notified whether your extension request is approved or rejected. If approved, attach a copy of the approved extension form to your

return and fill in the circle next to "Extension" in the top right-hand corner of your return.

Extension interest

If you file your North Dakota return on or before the extended due date, and you pay any tax balance due with the return, no penalty will be charged. Interest on any tax due on the return will be charged at the rate of 12% per year from the original due date of your return to the earlier of the date you file your return or the extended due date.

Prepayment of tax due

If you are applying for an extension of time to file, you may prepay the tax that you expect to owe to avoid paying extension interest. To do so, submit your check or money order along with a completed **Form 400-EXT** by the regular due date.

Alternatively, you may submit your payment along with a letter containing the following:

- · Your name.
- Your social security number.
- Your address and phone number.
- Statement that your payment is a prepayment of your 2002 North Dakota individual income tax.

Penalty and interest

The full amount of your tax due must be paid by the due date (without extension) of your return to avoid penalty and interest charges. However, if you obtained an extension of time to file your return, you may pay the tax due by the extended due date of the return without penalty, but extension interest will apply—see Extension interest and Prepayment of tax due on this page.

If you pay your tax due after the due date (or extended due date, if applicable), a penalty equal to 5% of the tax due (with a minimum of \$5.00) will be charged. In addition, interest will be charged at the

rate of 1% per month or a fraction of a month (except for the month in which the tax was due) until the tax is fully paid.

Copy of federal return

You must attach a complete copy of your federal income tax return to your North Dakota return. A complete copy consists of Form 1040EZ, 1040A, or 1040 along with any supplemental forms and schedules. You do not have to include depreciation schedules or any other statements that you may have prepared as supporting documentation. If you used the IRS's TeleFile system, attach a copy of the TeleFile Tax Record that you completed for that purpose.

Correcting your return

If you need to correct your North Dakota return after you file it, you must file an amended return. There is no special form for this purpose. See How to prepare an amended return on page 8 for step-by-step instructions.

If you paid too much tax because of an error in your return, you generally have three years after you file your original return to file an amended return to correct the error and claim a refund of the overpayment. There are other time periods that may apply, such as in the case of a net operating loss carryback, overstatement of tax of over 25%, or an IRS audit. For more information, contact the Office of State Tax Commissioner.

Change to federal return

By law, you must file an amended North Dakota return to report changes made to your federal return. This applies whether the changes are attributable to your filing of an amended federal return, or an audit or correction by the Internal Revenue Service (IRS). The amended North Dakota return must be filed within 90 days after filing the amended federal return or within 90 days after the final determination of the IRS changes.

How to prepare an amended return

- 1. Obtain the appropriate North Dakota individual income tax return for the tax year affected by the changes. For tax years before 2001, this will be either Form 37-S or Form 37. For 2001 and subsequent tax years, you will use either Form ND-1 or Form ND-2.
- 2. Enter your name, address, social security number, and other information required on the top portion of the return. Be sure to use your current address on the amended return.
- 3. Fill in the circle (or check the box, if applicable) next to "Amended" in the top right-hand corner of the return.
- 4. Using the corrected information, complete the return through the net tax liability line.
- 5. On the estimated tax payment line, enter the net tax liability shown on your original return or previously filed amended return.
- 6. Complete the remaining portion of the return according to the instructions. On an amended return, you may not adjust the amount of any voluntary contribution to the wildlife or trees funds, nor the amount of an overpayment applied to the next year's estimated tax.
- 7. Attach a statement explaining why you are correcting your return. If you are doing so because of changes that you or the IRS made to your federal return, attach a copy of the amended federal return or IRS notice.

Estimated tax requirement (for 2003)

You must pay estimated North Dakota income tax for the 2003 tax year if *all* of the following conditions apply:

1. You are required to pay estimated federal income tax for 2003.

- 2. Your net tax liability for 2002 is \$500 or more. (If you were not required to file a North Dakota return for 2002, you do not have to pay estimated tax for 2003.)
- 3. You expect to owe (after subtracting any estimated North Dakota income tax withholding) at least \$500 in tax for 2003.
- 4. You expect your North Dakota income tax withholding for 2003 to be less than the smaller of the following:
 - (a) 90% of your 2003 net tax liability.
 - (b) 100% of your 2002 net tax liability. If you moved into North Dakota during 2002 and had no income from North Dakota prior to the move, this 100% threshold does not apply; you must satisfy the 90% threshold in part (a).

In general, one-fourth (25%) of the total estimated tax required to be paid for the 2003 tax year must be paid by April 15, June 15, and September 15, 2003, and January 15, 2004.

If you are required to pay estimated tax for 2003, obtain the 2003 Form 400-ES, Estimated income tax—individuals. If you paid estimated tax for 2002, a 2003 Form 400-ES will be mailed to you in early 2003.

Specific line instructions for Form ND-1

Instructions for top of page 1, Form ND-1

Social security number(s)

Print or type your social security number (and your spouse's social security number, if married) in the spaces provided on the return. Omitting one or both numbers, or entering an incorrect number, will delay the processing of your return.

Name and address

Print or type your full name and address in the spaces provided on the return. If you are married and you are filing a joint return, include your spouse's full name.

Line A - Filing status

Fill in the circle next to the filing status that you used on your federal individual income tax return.

Exception for joint filers with different states of residence—If you and your spouse are filing a joint federal income tax return and had different states of residence (one of which is North Dakota) for the 2002 tax year, special filing procedures apply. You and your spouse had different states of residence if:

- One spouse was a full-year ND resident and the other spouse was a full-year nonresident; or
- One spouse was a full-year ND resident and the other spouse was a part-year ND resident; or
- One spouse was a part-year ND resident and the other spouse was a full-year nonresident.

If this exception applies, you must file separate North Dakota returns. Fill in the circle next to "Married filing separate return." Then, you must obtain and complete **Schedule SF**. The instructions to Schedule SF explain how to complete the separate returns.

Line B - Residency status

For your residency status, fill in the circle next to:

• Full-year resident, if you were a resident of North Dakota for the entire 2002 tax year, or you meet the statutory 7-month rule.



Make sure your social security number is entered correctly.

- Full-year nonresident, if you were not a resident of North Dakota for any part of the 2002 tax year, and you do not meet the statutory 7-month rule.
- Part-year resident, if you were a resident of North Dakota for only part of the 2002 tax year.

For more information, see **Definition of resident** and **Statutory 7-month rule** on page 4.

Line C - School district code

Select the code number from the list on page 17 for the school district in which you resided during the tax year and enter it in the boxes provided on the return. If you resided in more than one school district during the tax year, enter the code number for the school district in which you resided for the greater amount of time.

Line D - Income source code

From the following list, select the code number that most closely corresponds to the area from which you derived the majority of your income for the 2002 tax year.

Source	Code	
of income	numbe	۲
Farming, ranching, or agricultural production	1	
Retail, wholesale trade, and eating and drinking places	2	2
Federal, state, county, or city		
government service	3	3
Public or private education	4	ŀ
Accounting, legal, health, mote	I, and	
other personal or professiona services not classified elsewh		5
Construction	<i>6</i>)
Manufacturing	7	,
Transportation, communication, public utilities		3
Exploration, development, and		
extraction of coal, oil, and natural gas	9	,
Banking, insurance, real estate, other financial services)
Military service	11	
Retirement		
(Pensions, annuities, IRAs, etc	c.) 12	<u> </u>

Amended or extended return

Fill in the circle next to "Amended" *only if* you are completing this return for the purpose of correcting a return you previously filed for the 2002 tax year. See Correcting your return on page 7 for more information.

Fill in the circle next to "Extension" *only if* you have an extension to file your North Dakota return. See Extension of time to file on page 7 for more information.

Fiscal year filer only

Your tax year for North Dakota income tax purposes must be the same as the tax year used for federal income tax purposes. If you used a fiscal tax year for federal income tax purposes, enter in the boxes the beginning and ending dates of your fiscal tax year as shown on your federal return.

Federal estimated tax requirement

If you were required to pay estimated federal income tax for any part of the 2002 tax year, you must fill in the circle next to "Yes." This applies whether or not you actually made the required payment. Otherwise, fill in the circle next to "No."

Instructions for lines 1 through 35, Form ND-1

Line 1 - Federal taxable income

If your federal taxable income is a negative number (that is, it is less than zero mathematically), you are instructed to enter zero on your federal income tax return. However, for purposes of completing Form ND-1, enter the negative number on line 1. Enter a minus sign (-) in the box to the left of the number.

Line 2 - Lump-sum distribution

If you received a lump-sum distribution from a qualified retirement plan that you elected to report on Federal Form 4972 (Tax On Lump-Sum Distributions), you must enter on this line the amount from Form 4972, line 6 plus line 10.

Line 3 - Loss from financial institution

If you hold an interest in a partnership, S corporation, or other pass-through entity that is subject to North Dakota's financial institution tax under N.D.C.C. ch. 57-35.3, and a loss is passed through to you (which is included in your federal adjusted gross income), you must enter the amount of the loss on this line. This loss is not allowed in calculating your North Dakota taxable income. (North Dakota's financial institution tax generally applies to banks, trust companies, and leasing companies.)

If applicable, the entity is required to provide you with a statement informing you about this adjustment. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From A Pass-Through Entity Subject To N.D.C.C. ch.* 57-35.3. Attach a copy of the statement you received from the entity.

Line 6 - *U.S. obligation interest*

The following items may be entered on this line:

- Interest income from U.S. obligations.
- Interest income from federal securities that is specifically exempted from state income tax by federal statute.
- The portion of dividend income from a mutual fund that is attributable to interest from U.S. obligations and interest from other federal securities that is specifically exempted from state income tax by federal statute.

Following are some of the more common sources of interest income that may be entered on this line:

- U.S. savings bonds.
- U.S. Treasury bonds, bills, and notes.
- Securities issued by the following agencies:
 Banks for cooperatives
 Commodity Credit Corporation
 Federal Deposit Insurance
 Corporation

 Federal Farm Credit System
 Federal Home Loan Banks
 Federal Intermediate Credit Banks
 Federal Land Banks
 Federal Savings & Loan Insurance
 Corporations
 Student Loan Marketing Association

Do not enter on this line interest income from securities issued by the following agencies:

Federal Home Loan Mortgage Corporation (Freddie Mac) Federal National Mortgage Association (Fannie Mae) Government National Mortgage Association (Ginnie Mae)

Also do not enter on this line interest on a federal income tax refund or interest from a repurchase agreement.

Attach a statement to your North Dakota return identifying the specific securities from which you derived the interest. A general description such as "U.S.

obligations" is not sufficient. This statement is not required if the required information is shown on the copy of your federal income tax return that you attach to your North Dakota return.

Line 7 - Net long-term capital gain exclusion

If your federal taxable income includes a net long-term capital gain (including a capital gain distribution from a mutual fund), you may exclude 30 percent of that gain from your North Dakota taxable income. Complete the worksheet on this page to calculate the amount to enter on this line.

Line 8 - *Native American's* exempt income

If you are a Native American enrolled in a federally-recognized Indian tribe on a reservation located in North Dakota, income you derived from that reservation while living on it is exempt from North Dakota income tax. Enter your exempt income on this line.

If you are an enrolled member of a tribe located entirely outside North Dakota, do not make an entry on this line.

For complete details on what income is taxable by, or exempt from, North Dakota income tax, obtain the *Income Tax Guideline: Income Taxation of Native Americans*.

Line 9 - U.S. Railroad Retirement Board benefits

sick pay, and retirement benefits received from the U.S. Railroad Retirement Board are exempt from state income tax. Enter on this line the portion of these benefits included in your federal taxable income.

Attach a copy of the Federal Form RRB-1099 or RRB-1099-R (or both, if applicable.)

Federal law provides that unemployment,

Line 10 - Income from financial institution

If you hold an interest in a partnership, S corporation, or other pass-through entity that is subject to North Dakota's financial institution tax under N.D.C.C. ch. 57-35.3, and income is passed through to you (which is included in your federal adjusted gross income), enter the income on this line. This income must be removed from federal taxable income in calculating your North Dakota taxable income. (*North Dakota's financial institution tax generally applies to banks, trust companies, and leasing companies.*)

If applicable, the entity is required to provide you with a statement informing you about this adjustment. For more information, obtain the *Income Tax Guideline: Adjustment For Income (Loss) From A Pass-Through Entity Subject To N.D.C.C. ch.* 57-35.3. Attach a copy of the statement you received from the entity.

Worksheet for calculating net long-term capital gain exclusion (for line 7 of Form ND-1)

Capital gain distribution — If you reported capital gain distributions on Form 1040A, line 10, or on Form 1040, line 13 (and you did not have to complete Schedule D), skip lines 1 and 2 and enter the distributions on line 3 of this worksheet.

Line 11 - Renaissance zone income exemption

You may be eligible for an income exemption if you purchase, lease, or make a qualifying rehabilitation to residential or commercial real property located in a North Dakota renaissance zone. Obtain Schedule RZ for more information. Attach a copy of Schedule RZ.

Line 14 - Calculation of tax

How you calculate your tax depends on your residency status.

- If you are a full-year resident, go to the Tax Table on page 18 and find the tax on your taxable income in the column for your filing status. If your North Dakota taxable income (on line 13) is \$100,000 or more, use the applicable Tax Rate Schedule on page 30. Enter the tax on Form ND-1, line 14.
- If you are a full-year nonresident or a part-year resident, you must complete **Schedule ND-1NR** (in this booklet) to calculate your tax. See the instructions on the back of the schedule. Enter the tax from Schedule ND-1NR, line 22, on Form ND-1, line 14.

Farm income averaging — If you had farm income and used Schedule J (Form 1040) to calculate your federal income tax, you may be able to lower your North Dakota income tax by completing Schedule ND-1FA. Obtain Schedule ND-1FA for more information.

Schedule SF filers — If you are required to complete Schedule SF, enter your tax from the applicable column of Schedule SF, Part 2, line 17. To see if this applies to you, see Exception for joint filers with different states of residence under Line A–Filing status on page 8.

Line 16 - Credit for income tax paid to another state

If you were a full-year resident or partyear resident of North Dakota, you may be eligible for a credit for income tax paid to another state on income that is also taxed by North Dakota. See Schedule ND-1CR (in this booklet) for details. Attach a copy of Schedule ND-1CR and the other state's return.

Line 17 - Family member care credit

If you paid for the cost of caring for a family member to prevent the placement of the family member in a long-term care facility, you may be eligible for an income tax credit. Obtain **Schedule FC** for details. **Attach a copy of Schedule FC.**

Line 18 - Renaissance zone credit

You may be eligible for an income tax credit under the North Dakota Renaissance Zone Act if you:

- Purchase or make a qualifying rehabilitation to a single-family residence in a zone, provided you own and use it as your primary place of residence.
- Invest in the preservation or renovation of historic property in a zone.
- Invest in a renaissance fund organization established by a zone to provide financing to zone projects.
- Purchase or expand a business in a zone that meets certain criteria.

Obtain Schedule RZ for more information. Attach a copy of Schedule RZ.

Line 19 - Ag commodity investment credit

If you invested in a qualified business for purposes of the agricultural commodity processing facility investment credit under N.D.C.C. ch. 57-38.6, you may be eligible for an income tax credit. The qualified business must provide you with an investment reporting form that verifies the investment and explains how to calculate the credit. **Attach a copy of the investment reporting form.**

Line 20 - Credit for unused federal credit for prior year minimum tax

If you completed a Federal Form 8801 for the 2002 tax year, and if there is a minimum tax credit (excluding any unallowed credit for nonconventional source fuel or qualified electric vehicle) on it from tax years prior to 2001, you may be eligible for an income tax credit. Complete the worksheet on this page to calculate the amount to enter on this line.

Line 21 - Seed capital investment credit

If you invested in a qualified business for purposes of the seed capital investment tax credit under N.D.C.C. ch. 57-38.5,

Worksheet for calculating credit for unused federal credit for prior year minimum tax (for line 20 of Form ND-1)

- 2. Enter the amount from the **2001** Federal Form 8801, line 25 2
- 4. Enter the amount from your **2002** Federal Form 8801, line 25 4_____
- - If a full-year resident, enter the amount from line 6 on Form ND-1, line 20.
 - If a full-year nonresident or part-year resident, multiply the amount on line 6 by the ratio from Schedule ND-1NR, line 20, and enter result on Form ND-1, line 20.
- 7. Amount of carryforward to **2003** (*Subtract line 5 from line 3*) 7

you may be eligible for an income tax credit. The qualified business must provide you with an investment reporting form that verifies the investment and explains how to calculate the credit.

Attach a copy of the investment reporting form.

Line 23 - Withholding

Add the North Dakota income tax withholding amounts shown in box 17 of your Form W-2s. Include the withholding amount only if the state code in box 15 of the W-2 is "ND." Also include North Dakota income tax withholding shown on any Form 1099 that you received.

Line 27 - Application of overpayment to next year's estimated tax

If you have an overpayment on line 26, you may elect to apply part or all of it to your 2003 estimated tax. If you make this election, you may not change the election or the amount you applied after you file your return.

Lines 28 and 29 - Voluntary contribution of overpayment

If you have an overpayment on line 26, you may make a voluntary contribution of part or all of your overpayment to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00. A contribution will reduce your refund.

Lines 30a, 30b, and 30c - Direct deposit of refund

If you want us to deposit your refund directly into your bank account, complete lines 30a, 30b, and 30c. You may want to check with your bank to see if it will accept direct deposit and to obtain the correct routing and account numbers.

Routing number (line 30a)—Enter your 9-digit routing number. The first two digits must be within the range of 01 through 12 or 21 through 32. See the sample check below for where to locate the routing number on your check.

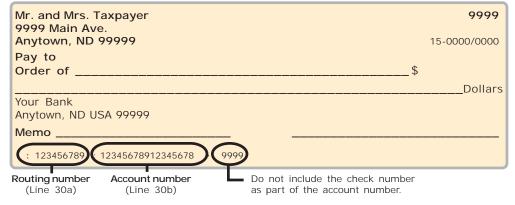
Account number (line 30b)—Enter your account number. It may have up to 17 digits (both letters and numbers). If there are less than 17 digits, enter the number starting with the first box on the left. Include hyphens, but omit spaces and special symbols, and leave unused boxes blank. See the sample check below for where to locate the account number on your check.

Type of account (line 30c)—Indicate whether the account is a checking or savings account by filling in the applicable circle.

Please note:

- Do not use the numbers shown on a deposit slip for the routing or account numbers.
- If the routing or account number is incorrect, or if your bank does not accept the direct deposit, your refund will be sent to you in the form of a paper check.

Sample check for direct deposit (lines 30a, 30b, and 30c)



 You will not receive a separate notification of when the deposit is made by our office—contact your bank or check your bank statement to find out if your refund has been deposited.

Lines 32 and 33 - Voluntary contribution

If you have a tax due on line 31, you may make a voluntary contribution to the Watchable Wildlife Fund or the Trees For North Dakota Program Trust Fund (or both) by entering on the applicable line the amount you wish to contribute. If contributing, you must contribute at least \$1.00. A contribution will increase your balance due.

Line 34 - Balance due

The balance due (including the amount, if any, from line 35) must be paid in full with your return. Make your check or money order payable to the "State Tax Commissioner." A late payment of tax is subject to penalty and interest charges—see Penalty and interest on page 7.

Pay by credit card. You may also pay your balance due using your credit card. To do so, go to Link2Gov Corporation's web site at **www.ndtaxpayment.com** or call them toll-free at 1-888-ND-TAXES (1-888-638-2937).

Line 35 - Interest on underpaid estimated tax

If you were required to pay estimated North Dakota income tax, but you did not pay enough or you paid it late, interest is charged on the underpayment or late payment. To determine if you owe interest, obtain and complete Form 400-UT. An amount on this line will reduce your refund or increase your balance due. If lines 26 and 31 are zero, and the amount on line 35 is at least \$5.00, you must pay this amount with your return. If you enter an amount on this line, attach a copy of Form 400-UT.

Please Support "TREES FOR NORTH DAKOTA" Enhance our Health, Safety and Economy

Tree planting is part of North Dakota's past, its present and its future. Planting the right trees in the right places can enhance the **Health**, **Safety** and the **Economy** of North Dakota.

HEALTH: "Trees Improve the Environment"

Water Quality – Trees planted in streamside areas, known as "riparian buffers," stabilize stream banks, prevent sedimentation and reduce downstream flooding. Riparian buffers function as filters to improve water quality and stabilize stream flow. Sedimentation of streams and water bodies has been labeled as the major source of non-point water pollution in the United States. This soil loss can be reduced by planting riparian buffers.

SAFETY: "Trees Protect North Dakota"

Living Snow Fences – Managing blowing snow is an annual problem in North Dakota. We are continually reminded that we cannot control the weather. Fortunately, tree planters can help make North Dakota roads safer during the winter by properly designing and planting living snow fences. A statewide Living Snow Fence Initiative establishes living snow fences to make North Dakota a safer place to live and reduce snow removal costs.

ECONOMY: "Trees are a Vital Part of Economic Development"

Quality of Life – Providing a quality environment is essential to attract and keep people in North Dakota. Trees make significant contributions to the quality of life, and play an important role in the economic well-being of North Dakota communities. More than half of North Dakota's residents live in cities and towns. They come in daily contact with shady city parks, tree-lined streets and yards landscaped with trees and shrubs. Parks, green spaces and trees affect our everyday moods, activities and emotional health.

Donations to the "Trees for North

Dakota" trust fund help emphasize the role that tree planting plays in meeting social, economic and environmental needs of both rural and urban residents. To contribute, consult your tax preparer or enter a voluntary contribution on the 2002 North Dakota Individual Income Tax Return. On the ND-1, look for Line 29 on the Overpayment Return and Line 33 on the Tax Due Return. On the ND-2, use Line 19 on the Overpayment Return and Line 23 on the Tax Due Return.



"Trees for North Dakota"

HEALTH: "Trees Improve the Environment"

Since 1989, school children have learned about the benefits of trees and how to make environmentally sound decisions. Together they have planted more than 544,615 trees as a result of the School Tree Program! Over 270 schools participate each year, helping children understand that planting trees exemplifies our willingness to take an active role in the present, and devotion to improving our future in North Dakota.



SAFETY: "Trees Protect North Dakota"

As a result of the disastrous winter of 1996-1997, 37 counties across the state have initiated 327 living snow fence projects. Approximately 540 miles of trees have been planted to protect 150 miles of roads. Planting trees can help make North Dakota roads safer during the winter by establishing living snow fences to trap blowing and drifting snow.



ECONOMY: "Trees are a Vital Part of Economic Development"

In honor of each family in the state, the North Dakota Forest Service promotes the

Forests." Every family is encouraged to plant a tree representing their family or, better yet, plant one for every child, parent and grandparent! Since 1996, over \$170,000 in Trees for North Dakota trust funds have been provided to enhance the quality of life in 95 communities. More than 52,000 trees have been planted in 211 community "Family Forest" grant projects.



For more information contact:

Office of the State Forester - North Dakota Forest Service
307 First Street East, Bottineau, ND 58318-1100

Tel: 701-228-5422 Fax: 701-228-5448 Email: forest@state.nd.us Visit our website:

www.state.nd.us/forest

Take advantage of these electronic options!



You may file your Form ND-1 on paper using the forms in this booklet, or you may file it using our electronic filing option.

Electronic filing option (E-file)

One-Stop Filing!

E-file is the fastest way to file your return and receive your refund, if you are entitled to one. The speed and accuracy of computers allow electronic returns to be processed faster than paper returns. And the possibility of errors and delays is greatly reduced.

North Dakota participates in the Internal Revenue Service's Federal/State *E-file* program. This program allows you to electronically file both your federal return and Form ND-1 at the same time. You can take advantage of it in one of the following three ways:

- 1. Ask your tax preparer
 If your tax preparer is an
 Authorized IRS *E-file* Provider,
 your preparer can electronically
 file your North Dakota return.
 Many Volunteer Income Tax
 Assistance (VITA) or Tax
 Counseling for the Elderly
 (TCE) sites set up by the IRS are
 Authorized IRS *E-file* Providers.
- 2. Off-the-shelf software With a computer, Internet access, and the right software, you can do it yourself. Ask your local software retailer about the available software programs offering IRS's Federal/State *E-file* program. Make sure the program supports North Dakota tax forms.
- 3. Internet on-line service
 Go to the Internet and check out
 the on-line filing services that
 offer the IRS's Federal/State *E-file* program. For links to the
 available services, go to our Web
 site at:
 www.ndtaxdepartment.com

You may be eligible for *free* E-file!

Several tax preparers, tax preparation software providers, and Internet on-line services offer free or discounted electronic tax filing. For more information on who provides these services and on E-file in general, log on to our Web site at:

www.ndtaxdepartment.com

Click on Individual Income, then Electronic Filing in the drop-down list.

Direct Deposit

= faster refunds!

If you use Form ND-1 and have a refund coming, you may request that your refund be deposited directly into your bank account. This option gets your refund to you in a more secure and fast manner. For information on how to direct deposit your refund, see the instructions to line 30 of Form ND-1 on page 12.





Filing Tip:

Not all software packages or preparers may be able to electronically file the North Dakota Form ND-1. Be sure to check whether or not the software or preparer is able to electronically file your Form ND-1.

How to fill out the Form ND-1

The Form ND-1 and its supplemental schedules – ND-1CR, ND-1NR, and ND-1FA – are designed to be processed faster and more accurately by our computer system. This system takes a picture of your return, processes the data on it, and stores it electronically rather than in a paper format.

The special features you see on the form allow more efficient processing of the return. The barcode at the top identifies the form while the boxes guide you in making handwritten entries. This enables our equipment to read your return more accurately and allows us to process it faster than ever before.

Please take a moment to read the special instructions on this page that explain how to fill in Form ND-1 to increase the readability of the entries.

	Form	North Dakota	Office of State	Гах Commissione	r	
	ND-1	l Individ	ual inco	me tax re	eturn 2002	
	Please type of Your social security	•	ink. Enter one lette e's social security number	er or number in eacl	h box. Fill in circles completely.	
7	123-45	5 - 6789 98	7-65-43	2 1	Fill in only if applicable: O Amended (See page 9) Extension	
2		P. DOE name (First, MI, Last name)			Fiscal year filer ONLY: (See page 9) Enter fiscal year beginning date	
2	JANE Mailing address 123 EVE	M. DOE ERYWHERE STREE	T State	Zip code	Month Day Year	
	ANYTO	WN	ND	58999	Enter fiscal year ending date	
	on federal return:	1. Single 2. Married filing joint retum 3. Married filing separate retuspouse's name	4. Head of house 5. Qualifying wich dependent chile	low(er) with	Month Day Year • Were you required to pay estimated federal income tax for 2002? (See No page 9)	
	B. Residency status: (Fill in only one)	 1. Full-year resident 2. Full-year nonresident 3. Part-year resident 	C. School district code (See page 17)	D. Income source code (See page 9)	Dept. use only: Composite return O(CF)	
		ed gross income from line 35 o DEZ, or line I of TeleFile Tax Rec			,654,321.00	
		income from line 41 of Form 1 ne I of TeleFile Tax Record (If ze			,639,075.00	•
					3	

Complete Form ND-1 as follows:

- **1** Type or print in blue or black ink all letters and dollar amounts within the boxes and spaces provided.
- **2** Using UPPERCASE letters, write your numbers and letters like this:

1234567890 ABCDE

- 3 Carefully enter the money amounts so that the dollar amount ends in the box immediately to the left of the decimal point and the cents amount starts in the box immediately to the right of the decimal point.
- **4** To show a negative number, place a minus sign (-) in the box immediately to the left of the dollar amount.
- **5** Fill in all appropriate circles completely as shown:

Correct: Incorrect: Or

- **6** Print neatly within the boxes so our equipment correctly reads your information and amounts.
- **7** Print only one number or letter in each box.

Please note the following "Don'ts":

- Don't use dollar signs (\$), commas (,), decimal points (.), or any other punctuation marks or symbols. We have already printed the appropriate commas and the decimal points to assist you.
- Don't use a pen or pencil that writes in a color other than blue or black.
- Don't use a "whiteout" correction fluid.
- Don't use dashes or other symbols to indicate that you do not have an entry. If a line does not apply to you, leave it blank.
- **Don't** use a slash through the "0" (\emptyset) or "7" ($\overline{7}$) the scanner may read it as an "8".

School district codes

- If you were a **full-year resident** or **part-year resident** of North Dakota, find the code number for the school district in which you resided during the 2002 tax year. Enter the number in the boxes on line C of Form ND-1.
- If you were a **full-year nonresident**, enter the code number 54-000 in the boxes on line C of Form ND-1.

School Distr Address	ict	School District	Code No.	School Distr Address	ict	School District	Code No.	School Distr Address	ict	School District	Code No.
Adams	ND	Adams 128	50-128	Halliday	ND	Halliday 19	13-019	Page	ND	Page 80	09-080
Alexander	ND	Alexander 2	27-002	•		Twin Buttes 37	13-037	Park River	ND	Park River 78	50-078
Almont	ND	Sims 8	30-008	Hankinson	ND	Hankinson 8	39-008	Parshall	ND	Parshall 3	31-003
Amidon	ND	Central Elem. 32	44-032	Harvey	ND	Harvey 38	52-038	Pembina	ND	Pembina 1	34-001
Anamoose	ND	Anamoose 14	25-014	Hatton	ND	Hatton 7	49-007	Pettibone	ND	Pettibone-Tuttle 11	22-011
Ashley	ND	Ashley 9	26-009	Hazelton	ND	Haz-Mof-Brad 6	15-006	Pingree	ND	Pingree-Buchanan 10	47-010
Baldwin	ND	Baldwin 29	08-029	Hazen Hebron	ND ND	Hazen 3 Hebron 13	29-003 30-013	Plaza Pollock	ND SD	Plaza 137 Union 12	31-137 15-012
Beach Belcourt	ND ND	Beach 3 Belcourt 7	17-003 40-007	Hettinger	ND	Hettinger 13	01-013	Powers Lake	ND	Powers Lake 27	07-027
Belfield	ND	Belfield 13	45-013	Hillsboro	ND	Hillsboro 9	49-009	Ray	ND	Nesson 2	53-002
Berthold	ND	Berthold 54	51-054	Hoople	ND	Valley 12	34-012	Regan	ND	Regan 2	08-002
Beulah	ND	Beulah 27	29-027	Hope	ND	Hope 10	46-010	Rhame	ND	Rhame 17	06-017
Binford	ND	Midkota 7	20-007	Hunter	ND	Northern Cass 97	09-097	Richardton	ND	Richardton-Taylor 34	45-034
Bisbee	ND	Bisbee-Egeland 2	48-002	Hurdsfield	ND	Pleasant Valley 35	52-035	Robinson	ND	Robinson 14	22-014
Bismarck	ND	Bismarck 1	08-001	Inkster	ND	Midway 128	18-128	Rock Lake	ND	N Central 28	48-028
		Naughton 25	08-025	Jamestown	ND	Jamestown 1	47-001	Rogers	ND	N Central 65	02-065
		Apple Creek 39	08-039	Kenmare	ND ND	Kenmare 28 Kensal 19	51-028 47-019	Rolette Rolla	ND ND	Rolette 29 Mt. Pleasant 4	40-029 40-004
Bottineau	ND	Manning 45 Bottineau 1	08-045 05-001	Kensal Killdeer	ND	Killdeer 16	13-019	Roseglen	ND	White Shield 85	28-085
Bowbells	ND	Bowbells 14	07-014	Kindred	ND	Kindred 2	09-002	Rugby	ND	Rugby 5	35-005
Bowman	ND	Bowman 1	06-001	Kulm	ND	Kulm 7	23-007	Sawyer	ND	Sawyer 16	51-016
		Sheets 14	44-014	Lakota	ND	Lakota 66	32-066	Scranton	ND	Scranton 33	06-033
Butte	ND	Butte 62	28-062	LaMoure	ND	LaMoure 8	23-008	Selfridge	ND	Selfridge 8	43-008
Buxton	ND	Central Valley 3	49-003	Langdon	ND	Langdon 23	10-023	Sheldon	ND	Sheldon 2	37-002
Calvin	ND	Border Central 14	10-014	Lankin	ND	Lankin 39	50-039	Sherwood	ND	Sherwood 2	38-002
Cando	ND	Southern 8	48-008	Lansford	ND	Lansford 35	05-035	Sheyenne	ND	Sheyenne 12	14-012
Carrington	ND	Carrington 10	16-010	Larimore	ND	Larimore 44	18-044	Sidney	MT	Earl 18	27-018
Carson	ND	Roosevelt 18	19-018	Leeds	ND	Leeds 6	03-006	C-1	ND	Bowline Butte 19	27-019
Cartwright	ND	Horse Creek 32	27-032 09-017	Lidgerwood Lignite	ND ND	Lidgerwood 28 Burke Central 36	39-028 07-036	Solen South Heart	ND ND	Solen 3 South Heart 9	43-003 45-009
Casselton Cavalier	ND ND	Central Cass 17 Cavalier 6	34-006	Linton	ND	Linton 36	15-036	Spiritwood	ND	Spiritwood 26	47-026
Center	ND	Center 18	33-018	Lisbon	ND	Lisbon 19	37-019	St. Anthony	ND	Little Heart 4	30-004
Colfax	ND	Richland 44	39-044	Litchville	ND	Litchville 52	02-052	St. John	ND	St. John 3	40-003
Cooperstown	ND	Griggs County	5, 0	Maddock	ND	Maddock 9	03-009	St. Thomas	ND	St. Thomas 43	34-043
		Central 18	20-018	Makoti	ND	N Shore 158	51-158	Stanley	ND	Stanley 2	31-002
Crosby	ND	Divide County 1	12-001	Mandan	ND	Mandan 1	30-001	Stanton	ND	Stanton 22	29-022
Des Lacs	ND	United 7	51-007			Sweet Briar 17	30-017	Starkweather	ND	Starkweather 44	36-044
Devils Lake	ND	Devils Lake 1	36-001	Mandaree	ND	Mandaree 36	27-036	Steele	ND	Steele-Dawson 26	22-026
Dickinson	ND	Dickinson 1	45-001	Mantador	ND	Mantador 5	39-005	Sterling	ND	Sterling 35	08-035
Dodge Drake	ND ND	Dodge 8 Drake 57	13-008 25-057	Manvel Mapleton	ND ND	Manvel 125	18-125 09-007	Strasburg Surrey	ND ND	Strasburg 15 Surrey 41	15-015 51-041
Drayton	ND	Drayton 19	34-019	Marion	ND	Mapleton 7 Marion 9	23-009	Sykeston	ND	Sykes 39	52-039
Dunseith	ND	Dunseith 1	40-001	Marmarth	ND	Marmarth 12	44-012	Tappen	ND	Tappen 28	22-028
Edgeley	ND	Edgeley 3	23-003	Max	ND	Max 50	28-050	Thompson	ND	Thompson 61	18-061
Edinburg	ND	Edinburg 106	50-106	Mayville	ND	May Port CG 14	49-014	Tioga	ND	Tioga 15	53-015
Edmore	ND	Edmore 2	36-002	McClusky	ND	McClusky 19	42-019	Tower City	ND	Maple Valley 4	09-004
Elgin	ND	Elgin-New Leipzig 49	19-049	McLeod	ND	Salund 10	37-010	Towner	ND	TGU 60	25-060
Ellendale	ND	Ellendale 40	11-040	McVille	ND	Dakota Prairie 1	32-001	Trenton	ND	Eight Mile 6	53-006
Emerado	ND	Emerado 127	18-127	Medina	ND	Medina 3	47-003	Turtle Lake	ND	Turtle Lake-	20.072
Enderlin	ND	Enderlin 22	37-022	Medora		Billings Co. 1	04-001	T-441-	ND	Mercer 72	28-072
Fairmount	ND	Fairmount 18	39-018	Menoken	ND	Menoken 33	08-033	Tuttle	ND	Tuttle-Pettibone 20	22-020
Fairview Fargo	MT ND	Yellowstone 14 Fargo 1	27-014 09-001	Milnor Minnewaukan	ND ND	Milnor 2 Minnewaukan 5	41-002 03-005	Underwood Valley City	ND ND	Underwood 8 Valley City 2	28-008 02-002
Faigo Fessenden	ND	Fessenden-Bowden 25	52-025	Minot	ND	Minot 1	51-001	Velva	ND	Velva 1	25-001
Finley	ND	Finley Sharon 19	46-019			Nedrose 4	51-004	Verona	ND	Verona 11	23-011
Flasher	ND	Flasher 39	30-039			Bell 10	51-010	Wahpeton	ND	Wahpeton 37	39-037
Fordville	ND	Fordville 79	50-079			Eureka 19	51-019	Walhalla	ND	Walhalla 27	34-027
Forman	ND	Sargent Central 6	41-006			S Prairie 70	51-070	Warwick	ND	Warwick 29	03-029
Ft. Ransom	ND	Ft. Ransom 6	37-006			Air Force Base 160	51-160	Washburn	ND	Washburn 4	28-004
Ft. Totten	ND	Ft. Totten 30	03-030	Minto	ND	Minto 20	50-020	Watford City	ND	McKenzie Co 1	27-001
Ft. Yates	ND	Ft. Yates 4	43-004	Mohall	ND	Mohall 9	38-009	West Fargo	ND	West Fargo 6	09-006
Gackle	ND	Gackle-Streeter 56	24-056	Montpelier	ND	Montpelier 14	47-014	Westhope	ND	Westhope 17 Wildrose-Alamo 91	05-017
Garrison Glen Ullin	ND ND	Garrison 51 Glen Ullin 48	28-051 30-048	Mott Munich	ND ND	Mott-Regent 1 Munich 19	21-001 10-019	Wildrose Williston	ND ND	Williston 1	53-091 53-001
Glenburn	ND	Glenburn 26	38-026	Napoleon	ND	Napoleon 2	24-002	WIIIISTOII	ND	New 8	53-001
Golden Valley		Golden Valley 20	29-020	Neche	ND	Neche 55	34-055	Willow City	ND	Willow City 13	05-013
Golva	ND	Lone Tree 6	17-006	New England	ND	New England 9	21-009	Wilton	ND	Montefiore 1	28-001
Goodrich	ND	Goodrich 16	42-016	New Rockford		New Rockford 1	14-001	Wimbledon	ND	Wimbledon-	001
Grafton	ND	Grafton 3	50-003	New Salem	ND	New Salem 7	30-007			Courtenay 82	02-082
		Nash 51	50-051	New Town	ND	New Town 1	31-001	Wing	ND	Wing 28	08-028
Grand Forks	ND	Grand Forks 1	18-001	Newburg	ND	Newburg United 54	05-054	Wishek	ND	Wishek 19	26-019
_		Air Force Base 140	18-140	Northwood	ND	Northwood 129	18-129	Wolford	ND	Wolford 2	35-001
Grenora	ND	Grenora 99	53-099	Oakes	ND	Oakes 41	11-041	Wyndmere	ND	Wyndmere 42	39-042
Gwinner	ND	N Sargent 3	41-003	Oberon	ND	Oberon 16	03-016	Zeeland	ND	Zeeland 4	26-004
Hague	ND	Bakker 10	15-010	Oriska	ND	Oriska 13	02-013				

2002 Tax Table

You must use this table if your North Dakota taxable income is less than \$100,000. If it is \$100,000 or more, use the appropriate Tax Rate Schedule on page 30.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 13 of Form ND-1 is \$25,300. First, they find the \$25,300-25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$531.83. This is the tax amount they should enter on line 14 of their Form ND-1.

Sample Table

At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
			Your ta	ax is—	
25,200 25,250 25,300 25,350	25,250 25,300 25,350 25,400	529.73 530.78 531.83 532.88	529.73 530.78 531.83 532.88	563.85 565.81 567.77 569.73	529.73 530.78 531.83 532.88

		sh	ould ent	er on lin	ne 14 of	their I		,	2	5,350 25	5,400 53	2.88 532.88	569.73	532.88			
If line (ND ta	xable	A	and you a	are—			e 13 axable ne) is—	,	And you	are—			13 axable e) is—		And you	are—	
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa-	Head of a house-	At least	But less than	Single	Married filing jointly	Married filing sepa-	Head of a house-
		,	। Your tax	, ,	Tiolu			,	* Vour to	rately	hold				Your tax	rately	hold
0	5	0	0	0	0	.			Your ta			2,700	2,725	56.96		56.96	56.96
5	15	0.21	0.21	0.21	0.21	1,325 1,350	1,350 1,375	28.09 28.61	28.09 28.61	28.09 28.61	28.09 28.61	2,725	2,750	57.49		57.49	57.49
15	25	0.42	0.42	0.42	0.42	1,375	1,400	29.14	29.14	29.14	29.14	2,750	2,775	58.01	58.01	58.01	58.01
25 50	50 75	0.79 1.31	0.79 1.31	0.79 1.31	0.79 1.31	1,400	1,425	29.66	29.66	29.66	29.66	2,775 2,800	2,800 2,825	58.54 59.06		58.54 59.06	58.54 59.06
75	100	1.84	1.84	1.84	1.84	1,425 1,450	1,450 1,475	30.19 30.71	30.19 30.71	30.19 30.71	30.19 30.71	2,825	2,850	59.59		59.59	59.59
100	125	2.36	2.36	2.36	2.36	1,475	1,500	31.24	31.24	31.24	31.24	2,850	2,875	60.11		60.11	60.11
125 150	150 175	2.89 3.41	2.89 3.41	2.89 3.41	2.89 3.41	1,500	1,525	31.76	31.76	31.76	31.76	2,875 2,900	2,900 2,925	60.64 61.16		60.64 61.16	60.64 61.16
175	200	3.94	3.94	3.94	3.94	1,525 1,550	1,550 1,575	32.29 32.81	32.29 32.81	32.29 32.81	32.29 32.81	2,925	2,925	61.69		61.69	61.69
200	225	4.46	4.46	4.46	4.46	1,575	1,600	33.34	33.34	33.34	33.34	2,950	2,975	62.21		62.21	62.21
225	250	4.99	4.99	4.99	4.99	1,600	1,625	33.86	33.86	33.86	33.86	2,975	3,000	62.74	62.74	62.74	62.74
250 275	275 300	5.51 6.04	5.51 6.04	5.51 6.04	5.51 6.04	1,625	1,650	34.39	34.39	34.39	34.39	2 (000				
300	325	6.56	6.56	6.56	6.56	1,650 1,675	1,675 1,700	34.91 35.44	34.91 35.44	34.91 35.44	34.91 35.44	3,0	<i></i>	1			
325	350	7.09	7.09	7.09	7.09	1,700	1,725	35.96	35.96	35.96	35.96	3,000	3,050	63.53		63.53	63.53
350 375	375 400	7.61 8.14	7.61 8.14	7.61 8.14	7.61 8.14	1,725	1,750	36.49	36.49	36.49	36.49	3,050 3,100	3,100 3,150			64.58 65.63	64.58 65.63
400	425	8.66	8.66	8.66	8.66	1,750 1,775	1,775 1,800	37.01 37.54	37.01 37.54	37.01 37.54	37.01 37.54	3,150	3,200	66.68		66.68	66.68
425	450	9.19	9.19	9.19	9.19	1,800	1,800	38.06	38.06	38.06	38.06	3,200	3,250	67.73		67.73	67.73
450	475	9.71	9.71	9.71	9.71	1,825	1,850	38.59	38.59	38.59	38.59	3,250	3,300	68.78		68.78	68.78
475 500	500 525	10.24 10.76	10.24 10.76	10.24 10.76	10.24 10.76	1,850	1,875	39.11	39.11	39.11	39.11	3,300 3,350	3,350 3,400	69.83 70.88		69.83 70.88	69.83 70.88
525	550	11.29	11.29	11.29	11.29	1,875 1,900	1,900 1,925	39.64 40.16	39.64 40.16	39.64 40.16	39.64 40.16	3,400	3,450	71.93		71.93	71.93
550	575	11.81	11.81	11.81	11.81	1,900	1,925	40.16	40.16	40.16	40.16	3,450	3,500	72.98		72.98	72.98
575	600	12.34	12.34	12.34	12.34	1,950	1,975	41.21	41.21	41.21	41.21	3,500	3,550	74.03		74.03	74.03
600 625	625 650	12.86 13.39	12.86 13.39	12.86 13.39	12.86 13.39	1,975	2,000	41.74	41.74	41.74	41.74	3,550 3,600	3,600 3,650	75.08 76.13		75.08 76.13	75.08 76.13
650	675	13.91	13.91	13.91	13.91	2.0	200	•				3,650	3,700	77.18		77.18	77.18
675	700	14.44	14.44	14.44	14.44	2,0	000	1				3,700	3,750	78.23	78.23	78.23	78.23
700	725 750	14.96	14.96	14.96	14.96 15.49	2,000	2,025	42.26	42.26	42.26	42.26	3,750	3,800	79.28		79.28	79.28
725 750	750 775	15.49 16.01	15.49 16.01	15.49 16.01	16.01	2,025	2,050	42.79	42.79	42.79	42.79	3,800 3,850	3,850 3,900	80.33 81.38		80.33 81.38	80.33 81.38
775	800	16.54	16.54	16.54	16.54	2,050	2,075	43.31	43.31	43.31	43.31	3,900	3,950	82.43		82.43	82.43
800	825	17.06	17.06	17.06	17.06	2,075 2,100	2,100 2,125	43.84 44.36	43.84 44.36	43.84 44.36	43.84 44.36	3,950	4,000	83.48	83.48	83.48	83.48
825 850	850 875	17.59 18.11	17.59 18.11	17.59 18.11	17.59 18.11	2,125	2,150	44.89	44.89	44.89	44.89	1 (200				
875	900	18.64	18.64	18.64	18.64	2,150	2,175	45.41	45.41	45.41	45.41	4,0	000				
900	925	19.16	19.16	19.16	19.16	2,175 2,200	2,200 2,225	45.94 46.46	45.94 46.46	45.94 46.46	45.94 46.46	4,000	4,050	84.53	84.53	84.53	84.53
925	950	19.69	19.69	19.69	19.69	2,225	2,250	46.99	46.99	46.99	46.99	4,050	4,100	85.58	85.58	85.58	85.58
950 975	975 1,000	20.21 20.74	20.21 20.74	20.21 20.74	20.21 20.74	2,250	2,275	47.51	47.51	47.51	47.51	4,100	4,150 4,200	86.63 87.68		86.63 87.68	86.63 87.68
	.,,,,,					2,275	2,300	48.04	48.04	48.04	48.04	4,150 4,200	4,200 4,250			88.73	88.73
1,0	000					2,300 2,325	2,325 2,350	48.56 49.09	48.56 49.09	48.56 49.09	48.56 49.09	4,250	4,300			89.78	89.78
						2,350	2,375	49.61	49.61	49.61	49.61	4,300	4,350			90.83	90.83
1,000	1,025	21.26	21.26	21.26	21.26	2,375	2,400	50.14	50.14	50.14	50.14	4,350 4,400	4,400 4,450			91.88 92.93	91.88 92.93
1,025 1,050	1,050 1,075	21.79 22.31	21.79 22.31	21.79 22.31	21.79 22.31	2,400	2,425 2,450	50.66	50.66 51.10	50.66 51.10	50.66 51.19	4,450	4,500			93.98	93.98
1,075	1,100	22.84	22.84	22.84	22.84	2,425 2,450	2,450 2,475	51.19 51.71	51.19 51.71	51.19 51.71	51.19	4,500	4,550	95.03	95.03	95.03	95.03
1,100	1,125	23.36	23.36	23.36	23.36	2,475	2,500	52.24	52.24	52.24	52.24	4,550	4,600			96.08	96.08
1,125 1,150	1,150 1,175	23.89 24.41	23.89 24.41	23.89 24.41	23.89 24.41	2,500	2,525	52.76	52.76	52.76	52.76	4,600 4,650	4,650 4,700			97.13 98.18	97.13 98.18
1,175	1,175	24.41	24.41	24.41	24.41	2,525 2,550	2,550 2,575	53.29 53.81	53.29 53.81	53.29 53.81	53.29 53.81	4,700	4,750			99.23	99.23
1,200	1,225	25.46	25.46	25.46	25.46	2,575	2,600	54.34	54.34	54.34	54.34	4,750	4,800	100.28	100.28	100.28	100.28
1,225	1,250	25.99	25.99	25.99	25.99	2,600	2,625	54.86	54.86	54.86	54.86	4,800	4,850			101.33	101.33
1,250 1,275	1,275 1,300	26.51 27.04	26.51 27.04	26.51 27.04	26.51 27.04	2,625	2,650	55.39	55.39	55.39	55.39	4,850 4,900	4,900 4,950			102.38 103.43	102.38 103.43
1,300	1,300	27.56	27.56	27.56	27.56	2,650 2,675	2,675 2,700	55.91 56.44	55.91 56.44	55.91 56.44	55.91 56.44	4,950	5,000			104.48	104.48
						,5/5	2,700	55.44	55.44	55.44	55.44	<u> </u>					
*If a (Qualifyii	og widos	w(er) 119	se the M	arried	filing i	ointly co	alumn									

^{*}If a Qualifying widow(er), use the Married filing jointly column.

2002 Tax Table—Continued

2002	. Iax i	able—continued															
If line (ND ta income	xable	P	And you a	are—		If line (ND ta incom	xable	А	nd you a	ire—		If line (ND ta incom	axable		And you	are—	
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
		•	your tax	is—				,	our tax	c is—				,	Your tax	k is—	
5,0	000					8,0	000					11	,000				
5,000	5,050	105.53	105.53	105.53	105.53	8,000	8,050	168.53	168.53	168.53	168.53	11,000	11,050	231.53	231.53	231.53	231.53
5,050	5,100	106.58	106.58	106.58	106.58	8,050	8,100	169.58	169.58	169.58	169.58	11,050	11,100	232.58	232.58	232.58	232.58
5,100	5,150	107.63	107.63	107.63	107.63	8,100	8,150	170.63	170.63	170.63		11,100	11,150	233.63	233.63	233.63	233.63
5,150 5,200	5,200 5,250	108.68 109.73	108.68 109.73	108.68 109.73	108.68 109.73	8,150 8,200	8,200 8,250	171.68 172.73	171.68 172.73	171.68 172.73	171.68 172.73	11,150 11,200	11,200 11,250	234.68 235.73	234.68 235.73	234.68 235.73	234.68 235.73
5,250	5,300	1103.73	1103.73	110.78	1103.73	8,250	8,300	172.73	172.73	172.73	173.78	11,250	11,230	236.78	236.78	236.78	236.78
5,300	5,350	111.83	111.83	111.83	111.83	8,300	8,350	174.83	174.83	174.83	174.83	11,300	11,350	237.83	237.83	237.83	237.83
5,350	5,400	112.88	112.88	112.88	112.88	8,350	8,400	175.88	175.88	175.88	175.88	11,350	11,400	238.88	238.88	238.88	238.88
5,400	5,450	113.93	113.93	113.93	113.93	8,400	8,450	176.93	176.93	176.93		11,400	11,450	239.93	239.93	239.93	239.93
5,450	5,500	114.98	114.98	114.98	114.98	8,450	8,500	177.98	177.98	177.98	177.98	11,450	11,500	240.98	240.98	240.98	240.98
5,500 5,550	5,550 5,600	116.03 117.08	116.03 117.08	116.03 117.08	116.03 117.08	8,500	8,550	179.03 180.08	179.03 180.08	179.03 180.08	179.03 180.08	11,500	11,550	242.03 243.08	242.03 243.08	242.03 243.08	242.03
5,600	5,650	118.13	118.13	117.00	118.13	8,550 8,600	8,600 8,650	181.13	181.13	181.13	181.13	11,550	11,600 11,650	243.08	243.08	243.08	243.08 244.13
5,650	5,700	119.18	119.18	119.18	119.18	8,650	8,700	182.18	182.18	182.18	182.18		11,700	245.18	245.18	245.18	245.18
5,700	5,750	120.23	120.23	120.23	120.23	8,700	8,750	183.23	183.23	183.23		11,700	11,750	246.23	246.23	246.23	246.23
5,750	5,800	121.28	121.28	121.28	121.28	8,750	8,800	184.28	184.28	184.28	184.28	11,750	11,800	247.28	247.28	247.28	247.28
5,800 5,850	5,850 5,900	122.33 123.38	122.33 123.38	122.33 123.38	122.33 123.38	8,800 8,850	8,850	185.33	185.33	185.33 186.38	185.33	11,800	11,850 11,900	248.33 249.38	248.33	248.33	248.33
5,900	5,950	123.36	123.36	123.36	123.36	8,900	8,900 8,950	186.38 187.43	186.38 187.43	187.43	186.38 187.43	11,850 11,900	11,900	250.43	249.38 250.43	249.38 250.43	249.38 250.43
5,950	6,000	125.48	125.48	125.48	125.48	8,950	9,000	188.48	188.48	188.48	188.48	11,950	12,000	251.48	251.48	251.48	251.48
6.0	000					9.0	000					12	,000				
		100.50	100.50	400.50	100.50				100 50	100 50	100 50		-				
6,000 6,050	6,050 6,100	126.53 127.58	126.53 127.58	126.53 127.58	126.53 127.58	9,000 9,050	9,050 9,100	189.53 190.58	189.53 190.58	189.53 190.58	189.53 190.58	12,000 12,050	12,050 12,100	252.53 253.58	252.53 253.58	252.53 253.58	252.53 253.58
6,100	6,150	128.63	128.63	128.63	128.63	9,100	9,150	191.63	191.63	191.63	191.63	,	12,150	254.63	254.63	254.63	254.63
6,150	6,200	129.68	129.68	129.68	129.68	9,150	9,200	192.68	192.68	192.68	192.68	12,150	12,200	255.68	255.68	255.68	255.68
6,200	6,250	130.73	130.73	130.73	130.73	9,200	9,250	193.73	193.73	193.73	193.73		12,250	256.73	256.73	256.73	256.73
6,250	6,300 6,350	131.78 132.83	131.78 132.83	131.78 132.83	131.78 132.83	9,250	9,300	194.78	194.78	194.78		12,250	12,300	257.78	257.78	257.78	257.78
6,300 6,350	6,400	133.88	133.88	133.88	133.88	9,300 9,350	9,350 9,400	195.83 196.88	195.83 196.88	195.83 196.88	195.83 196.88	12,300 12,350	12,350 12,400	258.83 259.88	258.83 259.88	258.83 259.88	258.83 259.88
6,400	6,450	134.93	134.93	134.93	134.93	9,400	9,450	197.93	197.93	197.93	197.93	12,400	12,450	260.93	260.93	260.93	260.93
6,450	6,500	135.98	135.98	135.98	135.98	9,450	9,500	198.98	198.98	198.98		12,450	12,500	261.98	261.98	261.98	261.98
6,500	6,550	137.03	137.03	137.03	137.03	9,500	9,550	200.03	200.03	200.03		12,500	12,550	263.03	263.03	263.03	263.03
6,550 6,600	6,600 6,650	138.08 139.13	138.08 139.13	138.08 139.13	138.08 139.13	9,550 9,600	9,600 9,650	201.08 202.13	201.08 202.13	201.08 202.13		12,550 12,600	12,600 12,650	264.08 265.13	264.08 265.13	264.08 265.13	264.08 265.13
6,650	6,700	140.18	140.18	140.18	140.18	9,650	9,700	202.13	202.13	202.13	203.18		12,700	266.18	266.18	266.18	266.18
6,700	6,750	141.23	141.23	141.23	141.23	9,700	9,750	204.23	204.23	204.23		12,700	12,750	267.23	267.23	267.23	267.23
6,750	6,800	142.28	142.28	142.28	142.28	9,750	9,800	205.28	205.28	205.28	205.28	12,750	12,800	268.28	268.28	268.28	268.28
6,800	6,850	143.33	143.33	143.33	143.33	9,800	9,850	206.33	206.33	206.33	206.33		12,850	269.33	269.33	269.33	269.33
6,850 6,900	6,900 6,950	144.38 145.43	144.38 145.43	144.38 145.43	144.38 145.43	9,850 9,900	9,900 9,950	207.38 208.43	207.38 208.43	207.38 208.43	207.38	12,850 12,900	12,900 12,950	270.38 271.43	270.38 271.43	270.38 271.43	270.38 271.43
6,950	7,000	146.48	146.48	146.48	146.48	9,950	10,000	209.48	209.48	209.48		12,950	13,000	272.48	272.48	272.48	272.48
7,0	000					10	,000					13	,000				
7,000	7,050	147.53	147.53	147.53	147.53	10,000	10,050	210.53	210.53	210.53	210.53	13,000	13,050	273.53	273.53	273.53	273.53
7,050	7,100	148.58	148.58	148.58	148.58	10,050	10,100	211.58	211.58	211.58	211.58	13,050	13,100	274.58	274.58	274.58	274.58
7,100	7,150	149.63	149.63	149.63	149.63	10,100	10,150	212.63	212.63	212.63	212.63	13,100	13,150	275.63	275.63	275.63	275.63
7,150	7,200	150.68	150.68	150.68	150.68	10,150	10,200	213.68	213.68	213.68	213.68 214.73		13,200	276.68	276.68	276.68	276.68
7,200 7,250	7,250 7,300	151.73 152.78	151.73 152.78	151.73 152.78	151.73 152.78	10,200 10,250	10,250 10,300	214.73 215.78	214.73 215.78	214.73 215.78	214.73		13,250 13,300	277.73 278.78	277.73 278.78	277.73 278.78	277.73 278.78
7,300	7,350	153.83	153.83	153.83	153.83	10,300	10,350	216.83	216.83	216.83	216.83		13,350	279.83	279.83	279.83	279.83
7,350	7,400	154.88	154.88	154.88	154.88	10,350	10,400	217.88	217.88	217.88	217.88		13,400	280.88	280.88	280.88	280.88
7,400	7,450	155.93	155.93	155.93	155.93	10,400	10,450	218.93	218.93	218.93	218.93		13,450	281.93	281.93	281.93	281.93
7,450	7,500	156.98	156.98	156.98 158.03	156.98 158.03	10,450 10,500	10,500 10,550	219.98 221.03	219.98 221.03	219.98 221.03	219.98 221.03		13,500 13,550	282.98 284.03	282.98 284.03	282.98 284.03	282.98 284.03
7,500 7,550	7,550 7,600	158.03 159.08	158.03 159.08	158.03	158.03	10,500	10,550	221.03	221.03	221.03	221.03		13,550	285.08	285.08	285.08	285.08
7,600	7,650	160.13	160.13	160.13	160.13	10,600	10,650	223.13	223.13	223.13	223.13		13,650	286.13	286.13	286.13	286.13
7,650	7,700	161.18	161.18	161.18	161.18	10,650	10,700	224.18	224.18	224.18	224.18	13,650	13,700	287.18	287.18	287.18	287.18
7,700	7,750	162.23	162.23	162.23	162.23	10,700	10,750	225.23	225.23	225.23	225.23		13,750	288.23	288.23	288.23	288.23
7,750	7,800	163.28	163.28	163.28	163.28	10,750	10,800	226.28	226.28	226.28	226.28		13,800	289.28	289.28	289.28	289.28
7,800 7,850	7,850 7,900	164.33 165.38	164.33 165.38	164.33 165.38	164.33 165.38	10,800 10,850	10,850 10,900	227.33 228.38	227.33 228.38	227.33 228.38	227.33 228.38		13,850 13,900	290.33 291.38	290.33 291.38	290.33 291.38	290.33 291.38
7,900	7,950	166.43	166.43	166.43	166.43	10,900	10,950	229.43	229.43	229.43	229.43		13,950	292.43	292.43	292.43	292.43
7,950	8,000	167.48	167.48	167.48	167.48	10,950	11,000	230.48	230.48	230.48	230.48		14,000	293.48	293.48	293.48	293.48

^{*}If a Qualifying widow(er), use the Married filing jointly column.

2002	L IAX I	able-	-COIIIII	iucu													
If line (ND ta income	xable	Δ	and you a	are—		If line (ND ta incom	axable	Į.	And you a	ire—		incom	e) is—		And you	are—	
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
		Υ	our tax	c is—					Your tax	c is—				,	our ta	x is—	
14	,000					17	,000					20	,000	ı			
14,000	14,050	294.53	294.53	294.53	294.53	17,000	17,050	357.53	357.53	357.53	357.53	20,000	20,050	420.53	420.53	420.53	420.53
14,050	14,100	295.58	295.58	295.58	295.58	17,050	17,100	358.58	358.58	358.58	358.58	20,050	20,100	421.58	421.58	421.58	421.58
14,100	14,150	296.63	296.63	296.63	296.63	17,100	17,150	359.63	359.63	359.63	359.63	20,100	20,150	422.63 423.68	422.63 423.68	422.63 423.68	422.63 423.68
14,150 14,200	14,200 14,250	297.68 298.73	297.68 298.73	297.68 298.73	297.68 298.73	17,150 17,200	17,200 17,250	360.68 361.73	360.68 361.73	360.68 361.73	360.68 361.73	20,150	20,200 20,250	423.00	423.00	424.73	424.73
14,250	14,300	299.78	299.78	299.78	299.78	17,250	17,230	362.78	362.78	362.78	362.78	20,250	20,300	425.78	425.78	425.78	425.78
14,300	14,350	300.83	300.83	300.83	300.83	17,300	17,350	363.83	363.83	363.83	363.83	20,300	20,350	426.83	426.83	426.83	426.83
14,350	14,400	301.88	301.88	301.88	301.88	17,350	17,400	364.88	364.88	364.88	364.88	20,350	20,400	427.88	427.88	427.88	427.88
14,400	14,450	302.93	302.93	302.93	302.93	17,400	17,450	365.93	365.93	365.93	365.93	20,400	20,450 20,500	428.93 429.98	428.93 429.98	428.93 429.98	428.93 429.98
14,450 14,500	14,500 14,550	303.98 305.03	303.98 305.03	303.98 305.03	303.98 305.03	17,450 17,500	17,500 17,550	366.98 368.03	366.98 368.03	366.98 368.03	366.98 368.03	20,500	20,550	431.03	431.03	431.03	431.03
14,550	14,600	306.08	306.08	306.08	306.08	17,550	17,600	369.08	369.08	369.08	369.08	20,550	20,600	432.08	432.08	432.08	432.08
14,600	14,650	307.13	307.13	307.13	307.13	17,600	17,650	370.13	370.13	370.13	370.13	20,600	20,650	433.13	433.13	433.13	433.13
14,650	14,700	308.18	308.18	308.18	308.18	17,650	17,700	371.18	371.18	371.18	371.18	20,650	20,700	434.18	434.18	434.18	434.18
14,700	14,750	309.23	309.23	309.23	309.23	17,700	17,750	372.23	372.23	372.23	372.23	20,700	20,750 20,800	435.23 436.28	435.23 436.28	435.23 436.28	435.23 436.28
14,750 14,800	14,800 14,850	310.28 311.33	310.28 311.33	310.28 311.33	310.28 311.33	17,750 17,800	17,800 17,850	373.28 374.33	373.28 374.33	373.28 374.33	373.28 374.33	20,730	20,850	430.26	430.26	430.20	437.33
14,850	14,900	312.38	312.38	312.38	312.38	17,850	17,900	375.38	375.38	375.38	375.38	20,850	20,900	438.38	438.38	438.38	438.38
14,900	14,950	313.43	313.43	313.43	313.43	17,900	17,950	376.43	376.43	376.43	376.43	20,900	20,950	439.43	439.43	439.43	439.43
14,950	15,000	314.48	314.48	314.48	314.48	17,950	18,000	377.48	377.48	377.48	377.48	20,950	21,000	440.48	440.48	440.48	440.48
15	,000					18	,000					21	,000				
15 000	15.050	215 52	215 52	215 52	215 52	18,000	18,050	378.53	378.53	378.53	378.53	21,000	21,050	441.53	441.53	441.53	441.53
15,000 15,050	15,050 15,100	315.53 316.58	315.53 316.58	315.53 316.58	315.53 316.58	18,050	18,100	379.58	379.58	379.58	379.58	21,050	21,100	442.58	442.58	442.58	442.58
15,100	15,150	317.63	317.63	317.63	317.63	18,100	18,150	380.63	380.63	380.63	380.63	21,100	21,150	443.63	443.63	443.63	443.63
15,150	15,200	318.68	318.68	318.68	318.68	18,150	18,200	381.68	381.68	381.68	381.68	21,150	21,200	444.68	444.68	444.68	444.68
15,200	15,250	319.73	319.73	319.73	319.73	18,200	18,250	382.73	382.73	382.73	382.73	21,200	21,250 21,300	445.73 446.78	445.73 446.78	445.73 446.78	445.73 446.78
15,250 15,300	15,300 15,350	320.78 321.83	320.78 321.83	320.78 321.83	320.78 321.83	18,250 18,300	18,300 18,350	383.78 384.83	383.78 384.83	383.78 384.83	383.78 384.83	21,250	21,300	447.83	447.83	447.83	447.83
15,350	15,400	322.88	322.88	322.88	322.88	18,350	18,400	385.88	385.88	385.88	385.88	21,350	21,400	448.88	448.88	448.88	448.88
15,400	15,450	323.93	323.93	323.93	323.93	18,400	18,450	386.93	386.93	386.93	386.93	21,400	21,450	449.93	449.93	449.93	449.93
15,450	15,500	324.98	324.98	324.98	324.98	18,450	18,500	387.98	387.98	387.98	387.98	21,450	21,500	450.98	450.98	450.98	450.98
15,500	15,550	326.03	326.03	326.03	326.03	18,500	18,550	389.03 390.08	389.03 390.08	389.03 390.08	389.03 390.08	21,500 21,550	21,550 21,600	452.03 453.08	452.03 453.08	452.03 453.08	452.03 453.08
15,550 15,600	15,600 15,650	327.08 328.13	327.08 328.13	327.08 328.13	327.08 328.13	18,550 18,600	18,600 18,650	391.13	391.13	390.08	390.08	21,600	21,650	454.13	454.13	454.13	454.13
15,650	15,700	329.18	329.18	329.18	329.18	18,650	18,700	392.18	392.18	392.18	392.18	21,650	21,700	455.18	455.18	455.18	455.18
15,700	15,750	330.23	330.23	330.23	330.23	18,700	18,750	393.23	393.23	393.23	393.23	21,700	21,750	456.23	456.23	456.23	456.23
15,750	15,800	331.28	331.28	331.28	331.28	18,750	18,800	394.28	394.28	394.28	394.28	21,750 21,800	21,800 21,850	457.28 458.33	457.28 458.33	457.28 458.33	457.28 458.33
15,800	15,850	332.33	332.33	332.33	332.33	18,800 18,850	18,850 18,900	395.33 396.38	395.33 396.38	395.33 396.38	395.33 396.38	21,850	21,900	459.38	459.38	459.38	459.38
15,850 15,900	15,900 15,950	333.38 334.43	333.38 334.43	333.38 334.43	333.38 334.43	18,900	18,950	397.43	397.43	397.43	397.43	21,900	21,950	460.43	460.43	460.43	460.43
15,950	16,000	335.48	335.48	335.48	335.48	18,950	19,000	398.48	398.48	398.48	398.48	21,950	22,000	461.48	461.48	461.48	461.48
16	,000					19	,000					22	,000				
16,000	16,050	336.53	336.53	336.53	336.53	19,000	19,050	399.53	399.53	399.53	399.53	22,000	22,050	462.53	462.53	462.53	3 462.53
16,050	16,100	337.58	337.58	337.58	337.58	19,050	19,100	400.58	400.58	400.58	400.58	22,050	22,100		463.58	463.58	
16,100	16,150	338.63	338.63	338.63	338.63	19,100	19,150	401.63	401.63	401.63	401.63	22,100	22,150	464.63	464.63	464.63	3 464.63
16,150	16,200	339.68	339.68	339.68	339.68	19,150	19,200	402.68	402.68	402.68	402.68	22,150	22,200		465.68	465.68	
16,200 16,250	16,250 16,300	340.73 341.78	340.73 341.78	340.73 341.78	340.73 341.78	19,200 19,250	19,250 19,300	403.73 404.78	403.73 404.78	403.73 404.78	403.73 404.78	22,200 22,250	22,250 22,300		466.73 467.78	466.73 467.78	
16,300	16,350	342.83	342.83	342.83	342.83	19,300	19,350	405.83	405.83	405.83	405.83	22,300	22,350		468.83	468.83	
16,350	16,400	343.88	343.88	343.88	343.88	19,350	19,400	406.88	406.88	406.88	406.88	22,350	22,400	469.88	469.88	469.88	3 469.88
16,400	16,450	344.93	344.93	344.93	344.93	19,400	19,450	407.93	407.93	407.93	407.93	22,400	22,450		470.93	470.93	
16,450 16,500	16,500	345.98	345.98	345.98	345.98 347.03	19,450 19,500	19,500 19,550	408.98 410.03	408.98 410.03	408.98 410.03	408.98 410.03	22,450 22,500	22,500 22,550		471.98 473.03	471.98 473.03	
16,500	16,550 16,600	347.03 348.08	347.03 348.08	347.03 348.08	347.03	19,550	19,550	411.08	411.08	410.03	411.08	22,500	22,550		473.03 474.08	474.08	
16,600	16,650	349.13	349.13	349.13	349.13	19,600	19,650	412.13	412.13	412.13	412.13	22,600	22,650	475.13	475.13	475.13	
16,650	16,700	350.18	350.18	350.18	350.18	19,650	19,700	413.18	413.18	413.18	413.18	22,650	22,700	476.18	476.18	476.18	3 476.18
16,700	16,750	351.23	351.23	351.23	351.23	19,700	19,750	414.23	414.23	414.23	414.23	22,700	22,750	477.23	477.23	477.23	
16,750	16,800	352.28	352.28	352.28	352.28	19,750	19,800	415.28	415.28	415.28	415.28 416.33	22,750 22,800	22,800 22,850	478.28 479.33	478.28 479.33	478.28 479.33	
16,800 16,850	16,850 16,900	353.33 354.38	353.33 354.38	353.33 354.38	353.33 354.38	19,800 19,850	19,850 19,900	416.33 417.38	416.33 417.38	416.33 417.38	417.38	22,850	22,900	480.38	480.38	480.38	
16,900	16,950	355.43	355.43	355.43	355.43	19,900	19,950	418.43	418.43	418.43	418.43	22,900	22,950	481.43	481.43	481.43	
16,950	17,000	356.48	356.48	356.48	356.48	19,950	20,000	419.48	419.48	419.48	419.48	22,950	23,000	482.48	482.48	482.48	
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^{*}If a Qualifying widow(er), use the Married filing jointly column.

2002	lax	abie-	-Contir	iuea													
If line (ND ta income	xable	A	and you a	are—		If line (ND ta incom	axable	Д	and you a	are—		If line (ND ta incom	ixable		And you	are—	
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
		,	Your tax	is—	'			,	Your tax		'			,	Your tax	x is—	'
23	,000					26	,000					29	,000				
23,000	23,050	483.53	483.53	483.53	483.53	26,000	26,050	546.53	546.53	595.21	546.53	29,000	29,050	629.09	609.53	712.81	609.53
23,050	23,100	484.58	484.58	484.58	484.58	26,050	26,100	547.58	547.58	597.17	547.58	29,050	29,100	631.05	610.58	714.77	610.58
23,100	23,150	485.63	485.63	485.63	485.63	26,100	26,150	548.63	548.63	599.13	548.63	29,100	29,150	633.01	611.63	716.73	611.63
23,150	23,200	486.68	486.68	486.68	486.68	26,150	26,200	549.68	549.68	601.09	549.68	29,150	29,200	634.97	612.68	718.69	612.68
23,200 23,250	23,250 23,300	487.73 488.78	487.73 488.78	487.73 488.78	487.73 488.78	26,200 26,250	26,250 26,300	550.73 551.78	550.73 551.78	603.05 605.01	550.73 551.78	29,200 29,250	29,250 29,300	636.93 638.89	613.73	720.65 722.61	613.73
23,300	23,350	489.83	489.83	489.83	489.83	26,300	26,350	552.83	552.83	606.97	552.83	29,230	29,350	640.85	614.78 615.83	724.57	614.78 615.83
23,350	23,400	490.88	490.88	491.33	490.88	26,350	26,400	553.88	553.88	608.93	553.88	29,350	29,400	642.81	616.88	726.53	616.88
23,400	23,450	491.93	491.93	493.29	491.93	26,400	26,450	554.93	554.93	610.89	554.93	29,400	29,450	644.77	617.93	728.49	617.93
23,450	23,500	492.98	492.98	495.25	492.98	26,450	26,500	555.98	555.98	612.85	555.98	29,450	29,500	646.73	618.98	730.45	618.98
23,500	23,550	494.03	494.03	497.21	494.03	26,500	26,550	557.03	557.03	614.81	557.03	,	29,550	648.69	620.03	732.41	620.03
23,550	23,600	495.08	495.08	499.17	495.08	26,550	26,600	558.08	558.08	616.77	558.08	- ,	29,600	650.65	621.08	734.37	621.08
23,600 23,650	23,650 23,700	496.13 497.18	496.13 497.18	501.13 503.09	496.13 497.18	26,600 26,650	26,650 26,700	559.13 560.18	559.13 560.18	618.73 620.69	559.13 560.18	29,600	29,650 29,700	652.61	622.13 623.18	736.33	622.13 623.18
23,700	23,750	497.18	497.16	505.09	497.16	26,700	26,750	561.23	561.23	622.65	561.23	29,650 29,700	29,700	654.57 656.53	624.23	738.29 740.25	624.23
23,750	23,800	499.28	499.28	507.01	499.28	26,750	26,800	562.28	562.28	624.61	562.28	29,750	29,800	658.49	625.28	742.21	625.28
23,800	23,850	500.33	500.33	508.97	500.33	26,800	26,850	563.33	563.33	626.57	563.33		29,850	660.45	626.33	744.17	626.33
23,850	23,900	501.38	501.38	510.93	501.38	26,850	26,900	564.38	564.38	628.53	564.38	29,850	29,900	662.41	627.38	746.13	627.38
23,900	23,950	502.43	502.43	512.89	502.43	26,900	26,950	565.43	565.43	630.49	565.43	29,900	29,950	664.37	628.43	748.09	628.43
23,950	24,000	503.48	503.48	514.85	503.48	26,950	27,000	566.48	566.48	632.45	566.48	29,950	30,000	666.33	629.48	750.05	629.48
24	,000					27	,000					30	,000				
24,000	24,050	504.53	504.53	516.81	504.53	27,000	27,050	567.53	567.53	634.41	567.53	30,000	30,050	668.29	630.53	752.01	630.53
24,050	24,100	505.58	505.58	518.77	505.58	27,050	27,100	568.58	568.58	636.37	568.58	30,050	30,100	670.25	631.58	753.97	631.58
24,100	24,150	506.63	506.63	520.73	506.63	27,100	27,150	569.63	569.63	638.33	569.63	30,100	30,150	672.21	632.63	755.93	632.63
24,150	24,200	507.68	507.68	522.69	507.68	27,150	27,200	570.68	570.68	640.29	570.68	30,150	30,200	674.17	633.68	757.89	633.68
24,200	24,250	508.73	508.73	524.65	508.73	27,200	27,250	571.73	571.73	642.25	571.73	30,200	30,250	676.13	634.73	759.85	634.73
24,250	24,300	509.78	509.78	526.61	509.78	27,250	27,300	572.78	572.78	644.21	572.78	30,250	30,300	678.09	635.78	761.81	635.78
24,300 24,350	24,350 24,400	510.83 511.88	510.83 511.88	528.57 530.53	510.83 511.88	27,300 27,350	27,350 27,400	573.83 574.88	573.83 574.88	646.17 648.13	573.83 574.88	30,300 30,350	30,350 30,400	680.05 682.01	636.83 637.88	763.77 765.73	636.83 637.88
24,400	24,450	512.93	512.93	532.49	512.93	27,400	27,450	575.93	575.93	650.09	575.93	30,400	30,450	683.97	638.93	767.69	638.93
24,450	24,500	513.98	513.98	534.45	513.98	27,450	27,500	576.98	576.98	652.05	576.98	30,450	30,500	685.93	639.98	769.65	639.98
24,500	24,550	515.03	515.03	536.41	515.03	27,500	27,550	578.03	578.03	654.01	578.03	30,500	30,550	687.89	641.03	771.61	641.03
24,550	24,600	516.08	516.08	538.37	516.08	27,550	27,600	579.08	579.08	655.97	579.08	30,550	30,600	689.85	642.08	773.57	642.08
24,600	24,650	517.13	517.13	540.33	517.13	27,600	27,650	580.13	580.13	657.93	580.13	30,600	30,650	691.81	643.13	775.53	643.13
24,650	24,700	518.18	518.18	542.29 544.25	518.18 519.23	27,650	27,700	581.18	581.18 582.23	659.89	581.18 582.23	30,650	30,700	693.77 695.73	644.18	777.49 779.45	644.18
24,700 24,750	24,750 24,800	519.23 520.28	519.23 520.28	546.21	520.28	27,700 27,750	27,750 27,800	582.23 583.28	583.28	661.85 663.81	583.28	30,700 30,750	30,750 30,800	697.69	645.23 646.28	781.41	645.23 646.28
24,800	24,850	521.33	521.33	548.17	521.33	27,800	27,850	584.33	584.33	665.77	584.33	30.800	30,850	699.65	647.33	783.37	647.33
24,850	24,900	522.38	522.38	550.13		27,850	27,900	585.38	585.38	667.73	585.38	30,850	30,900	701.61	648.38	785.33	648.38
24,900	24,950	523.43	523.43	552.09	523.43	27,900	27,950	586.43	586.43	669.69	586.43		30,950	703.57	649.43	787.29	649.43
24,950	25,000	524.48	524.48	554.05	524.48	27,950	28,000	587.93	587.48	671.65	587.48	30,950	31,000	705.53	650.48	789.25	650.48
25	,000					28	,000					31	,000				
25,000	25,050	525.53	525.53	556.01	525.53	28,000	28,050	589.89	588.53	673.61	588.53	31,000	31,050	707.49	651.53	791.21	651.53
25,050	25,100	526.58	526.58	557.97	526.58	28,050	28,100	591.85	589.58	675.57	589.58	31,050	31,100	709.45	652.58	793.17	652.58
25,100	25,150	527.63	527.63	559.93	527.63	28,100	28,150	593.81	590.63	677.53	590.63	31,100	31,150	711.41	653.63	795.13	653.63
25,150	25,200	528.68	528.68	561.89	528.68	28,150	28,200	595.77	591.68	679.49		31,150	31,200	713.37	654.68	797.09	654.68
25,200 25,250	25,250 25,300	529.73 530.78	529.73 530.78	563.85 565.81	529.73 530.78	28,200 28,250	28,250 28,300	597.73 599.69	592.73 593.78	681.45 683.41	592.73 593.78	31,200	31,250	715.33	655.73	799.05	655.73
25,300	25,350	531.83	531.83	567.77	531.83	28,300	28,350	601.65	594.83	685.37		31,250 31,300	31,300 31,350	717.29 719.25	656.78 657.83	801.01 802.97	656.78 657.83
25,350	25,400	532.88	532.88	569.73	532.88	28,350	28,400	603.61	595.88	687.33		31,350	31,400	719.25	658.88	804.93	658.88
25,400	25,450	533.93	533.93	571.69	533.93	28,400	28,450	605.57	596.93	689.29		31,400	31,450	723.17	659.93	806.89	659.93
25,450	25,500	534.98	534.98	573.65	534.98	28,450	28,500	607.53	597.98	691.25	597.98	31,450	31,500	725.13	660.98	808.85	660.98
25,500	25,550	536.03	536.03	575.61	536.03	28,500	28,550	609.49	599.03	693.21		31,500	31,550	727.09	662.03	810.81	662.03
25,550	25,600	537.08	537.08	577.57	537.08	28,550	28,600	611.45	600.08	695.17		31,550	31,600	729.05	663.08	812.77	663.08
25,600 25,650	25,650 25,700	538.13 539.18	538.13 539.18	579.53 581.49	538.13 539.18	28,600 28,650	28,650 28,700	613.41	601.13	697.13		31,600	31,650	731.01	664.13	814.73	664.13
25,700	25,750	540.23	540.23	583.45	540.23	28,700	28,700 28,750	615.37 617.33	602.18 603.23	699.09 701.05		31,650 31,700	31,700 31,750	732.97 734.93	665.18 666.23	816.69 818.65	665.18 666.23
25,750	25,800	541.28	541.28	585.41	541.28	28,750	28,800	619.29	604.28	701.05	604.28		31,750	734.93	667.28	818.65	667.28
25,800	25,850	542.33	542.33	587.37	542.33	28,800	28,850	621.25	605.33	704.97		31,800	31,850	738.85	668.33	822.57	668.33
25,850	25,900	543.38	543.38	589.33	543.38	28,850	28,900	623.21	606.38	706.93		31,850	31,900	740.81	669.38	824.53	669.38
25,900	25,950	544.43	544.43	591.29	544.43	28,900	28,950	625.17	607.43	708.89	607.43	31,900	31,950	742.77	670.43	826.49	670.43
25,950	26,000	545.48	545.48	593.25	545.48	28,950	29,000	627.13	608.48	710.85	608.48	31,950	32,000	744.73	671.48	828.45	671.48
							TTO THE CO.	11110010									

^{*}If a Qualifying widow(er), use the Married filing jointly column.

2002	ıax ı	abie-	-contir	iuea													
If line (ND ta income	xable	Δ	and you a	are—			13 axable e) is—	Δ.	And you a	are—		If line (ND ta incom	ixable	,	And you	are—	
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
		١	our tax	c is—	'			,	Your tax		'			,	Your ta	x is—	
32	,000					35	,000					38	,000				
32,000	32,050	746.69	672.53	830.41	672.53	35,000	35,050	864.29	735.53	948.01	735.53	38,000	38,050	981.89	798.53	1,065.61	808.99
32,050	32,100	748.65	673.58	832.37	673.58	35,050	35,100	866.25	736.58	949.97	736.58	38,050	38,100	983.85	799.58	1,067.57	810.95
32,100	32,150	750.61	674.63	834.33	674.63	35,100	35,150	868.21	737.63	951.93	737.63	38,100	38,150	985.81		1,069.53	812.91
32,150	32,200	752.57	675.68	836.29	675.68	35,150	35,200	870.17	738.68	953.89	738.68	38,150	38,200	987.77		1,071,49	814.87
32,200 32,250	32,250 32,300	754.53 756.49	676.73 677.78	838.25 840.21	676.73 677.78	35,200 35,250	35,250 35,300	872.13 874.09	739.73 740.78	955.85 957.81	739.73 740.78	38,200 38,250	38,250 38,300	989.73 991.69		1,073.45 1,075.41	816.83 818.79
32,300	32,350	758.45	678.83	842.17	678.83	35,300	35,350	876.05	741.83	959.77	740.78	38,300	38,350	993.65		1,073.41	820.75
32,350	32,400	760.41	679.88	844.13	679.88	35,350	35,400	878.01	742.88	961.73	742.88	38,350	38,400	995.61		1,079.33	822.71
32,400	32,450	762.37	680.93	846.09	680.93	35,400	35,450	879.97	743.93	963.69	743.93	38,400	38,450	997.57		1,081.29	824.67
32,450	32,500	764.33	681.98	848.05	681.98	35,450	35,500	881.93	744.98	965.65	744.98	38,450	38,500	999.53	807.98	1,083.25	826.63
32,500	32,550	766.29	683.03	850.01	683.03	35,500	35,550	883.89	746.03	967.61	746.03	38,500	38,550	1,001.49		1,085.21	828.59
32,550	32,600	768.25	684.08	851.97	684.08	35,550	35,600	885.85	747.08	969.57	747.08	38,550	38,600	1,003.45		1,087.17	830.55
32,600	32,650	770.21	685.13 686.18	853.93 855.89	685.13 686.18	35,600	35,650	887.81	748.13 749.18	971.53	748.13 749.18	38,600	38,650	1,005.41		1,089.13	832.51
32,650 32,700	32,700 32,750	772.17 774.13	687.23	857.85	687.23	35,650 35,700	35,700 35,750	889.77 891.73	750.23	973.49 975.45	750.23	38,650 38,700	38,700 38,750	1,007.37		1,091.09 1,093.05	834.47 836.43
32,750	32,800	776.09	688.28	859.81	688.28	35,750	35,800	893.69	751.28	977.41	751.28	38,750	38,800	1,009.33		1,095.03	838.39
32,800	32,850	778.05	689.33	861.77	689.33	35,800	35,850	895.65	752.33	979.37	752.33	38,800	38,850	1,013.25		1,096.97	840.35
32,850	32,900	780.01	690.38	863.73	690.38	35,850	35,900	897.61	753.38	981.33	753.38	38,850	38,900	1,015.21		1,098.93	842.31
32,900	32,950	781.97	691.43	865.69	691.43	35,900	35,950	899.57	754.43	983.29	754.43	38,900	38,950	1,017.17		1,100.89	844.27
32,950	33,000	783.93	692.48	867.65	692.48	35,950	36,000	901.53	755.48	985.25	755.48	38,950	39,000	1,019.13	818.48	1,102.85	846.23
33	,000					36	,000					39	,000				
33,000	33,050	785.89	693.53	869.61	693.53	36,000	36,050	903.49	756.53	987.21	756.53	39,000	39,050	1,021.09	810 53	1,104.81	848.19
33,050	33,100	787.85	694.58	871.57	694.58	36,050	36,100	905.45	757.58	989.17	757.58	39,050	39,100	1,023.05	820.58	1,106.77	850.15
33,100	33,150	789.81	695.63	873.53	695.63	36,100	36,150	907.41	758.63	991.13	758.63	39,100	39,150	1,025.01		1,108.73	852.11
33,150	33,200	791.77	696.68	875.49	696.68	36,150	36,200	909.37	759.68	993.09	759.68	39,150	39,200	1,026.97	822.68	1,110.69	854.07
33,200	33,250	793.73	697.73	877.45	697.73	36,200	36,250	911.33	760.73	995.05	760.73	39,200	39,250	1,028.93	823.73	1,112.65	856.03
33,250	33,300	795.69	698.78	879.41	698.78	36,250	36,300	913.29	761.78	997.01	761.78	39,250	39,300	1,030.89		1,114.61	857.99
33,300	33,350	797.65	699.83	881.37	699.83	36,300	36,350	915.25	762.83	998.97	762.83 763.88	39,300	39,350	1,032.85		1,116.57	859.95
33,350 33,400	33,400 33,450	799.61 801.57	700.88 701.93	883.33 885.29	700.88 701.93	36,350 36,400	36,400 36,450	917.21 919.17		1,000.93 1,002.89	764.93	39,350 39,400	39,400 39,450	1,034.81		1,118.53 1,120.49	861.91 863.87
33,450	33,500	803.53	702.98	887.25	702.98	36,450	36,500	921.13		1,002.85	765.98	39,450	39,500	1,038.73		1,122.45	865.83
33,500	33,550	805.49	704.03	889.21	704.03	36,500	36,550	923.09		1,006.81	767.03	39,500	39,550	1,040.69		1,124.41	867.79
33,550	33,600	807.45	705.08	891.17	705.08	36,550	36,600	925.05	768.08	1,008.77	768.08	39,550	39,600	1,042.65	831.08	1,126.37	869.75
33,600	33,650	809.41	706.13	893.13	706.13	36,600	36,650	927.01		1,010.73	769.13	39,600	39,650	1,044.61		1,128.33	871.71
33,650	33,700	811.37	707.18	895.09	707.18	36,650	36,700	928.97		1,012.69	770.18	39,650	39,700	1,046.57		1,130.29	873.67
33,700	33,750	813.33 815.29	708.23 709.28	897.05 899.01	708.23 709.28	36,700 36,750	36,750 36,800	930.93 932.89		1,014.65 1,016.61	771.23 772.28	39,700 39,750	39,750 39,800	1,048.53		1,132.25 1,134.21	875.63 877.59
33,750 33,800	33,800 33,850	817.25	710.33	900.97	710.33	36,800	36,850	934.85		1,018.57	773.33	39,800	39,850	1,050.49		1,136.17	879.55
33,850	33,900	819.21	711.38	902.93	711.38	36,850	36,900	936.81		1,020.53		39,850	,	1,054.41		1,138.13	881.51
33,900	33,950	821.17	712.43	904.89	712.43	36,900	36,950	938.77		1,022.49	775.43			1,056.37		1,140.09	883.47
33,950	34,000	823.13	713.48	906.85	713.48	36,950	37,000	940.73	776.48	1,024.45	776.48	39,950	40,000	1,058.33	839.48	1,142.05	885.43
34	,000					37	,000					40	,000				
34,000	34,050	825.09	714.53	908.81	714.53	37,000	37,050	942.69	777.53	1,026.41	777.53	40,000	40,050	1,060.29	840.53	1,144.01	887.39
34,050	34,100	827.05	715.58	910.77	715.58	37,050	37,100	944.65	778.58	1,028.37	778.58	40,050	40,100	1,062.25	841.58	1,145.97	889.35
34,100	34,150	829.01	716.63	912.73	716.63	37,100	37,150	946.61		1,030.33	779.63	40,100		1,064.21		1,147.93	891.31
34,150	34,200	830.97	717.68	914.69	717.68	37,150	37,200	948.57		1,032.29	780.68	40,150	40,200	1,066.17		1,149.89	893.27
34,200	34,250	832.93	718.73	916.65	718.73	37,200	37,250	950.53		1,034.25	781.73	40,200	40,250	1,068.13		1,151.85	895.23
34,250	34,300	834.89	719.78	918.61	719.78	37,250	37,300 37,350	952.49		1,036.21	782.78	40,250		1,070.09		1,153.81	897.19
34,300 34,350	34,350 34,400	836.85 838.81	720.83 721.88	920.57 922.53	720.83 721.88	37,300 37,350	37,350 37,400	954.45 956.41		1,038.17 1,040.13	783.83 784.88	40,300 40,350	40,350	1 '		1,155.77 1,157.73	899.15 901.11
34,400	34,450	840.77	722.93	924.49	721.00	37,400	37,450	958.37		1,040.13	785.93	40,400	40,450	1,075.97		1,159.69	903.07
34,450	34,500	842.73	723.98	926.45	723.98	37,450	37,500	960.33		1,044.05	787.43	40,450	40,500			1,161.65	905.03
34,500	34,550	844.69	725.03	928.41	725.03	37,500	37,550	962.29	788.03	1,046.01	789.39	40,500	40,550	1,079.89	851.03	1,163.61	906.99
34,550	34,600	846.65	726.08	930.37	726.08	37,550	37,600	964.25		1,047.97	791.35	40,550		1,081.85		1,165.57	908.95
34,600	34,650	848.61	727.13	932.33	727.13	37,600	37,650	966.21		1,049.93	793.31	40,600		1,083.81		1,167.53	910.91
34,650	34,700	850.57	728.18	934.29	728.18	37,650	37,700	968.17		1,051.89	795.27	40,650	40,700	1,085.77		1,169.49	912.87
34,700 34,750	34,750 34,800	852.53 854.49	729.23 730.28	936.25 938.21	729.23 730.28	37,700 37,750	37,750 37,800	970.13 972.09		1,053.85 1,055.81	797.23 799.19	40,700 40,750	40,750 40,800	1,087.73		1,171.45 1,173.41	914.83 916.79
34,800	34,850	856.45	730.26	940.17	730.26	37,800	37,850	974.05		1,055.61	801.15		-	1,069.69		1,175.37	918.75
34,850	34,900	858.41	732.38	942.13	732.38	37,850	37,900	976.01		1,059.73	803.11	40,850		1,093.61		1,177.33	920.71
34,900	34,950	860.37	733.43	944.09	733.43	37,900	37,950	977.97	796.43	1,061.69	805.07	40,900	40,950	1,095.57	859.43	1,179.29	922.67
34,950	35,000	862.33	734.48	946.05		37,950	38,000	979.93	797.48	1,063.65	807.03	40,950	41,000	1,097.53	860.48	1,181.25	924.63
VIC. C	1.0 .		()	. 41 TAT.	<u>-</u> 1 C		intly co	1									

^{*}If a Qualifying widow(er), use the Married filing jointly column.

2002 Tax Table—Continued

2002	. rax i	abie-	<u>-COIIII</u>	lueu													
If line (ND ta income	xable	A	and you	are—		If line (ND ta incom	axable	Д	and you a	are—		If line (ND ta	ixable		And you	are—	
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house-hold
		١	our ta	x is—				,	Your tax	k is—				,	Your tax	x is—	
41	,000					44	,000					47	,000	1			
41,000	41,050	1,099.49	861.53	1,183.21	926.59	44,000	44,050	1,217.09		1,300.81	1,044.19	47,000	47,050	1,334.69	993.44	1,418.41	1,161.79
41,050 41,100	41,100 41,150	1,101.45 1,103.41		1,185.17 1,187.13	928.55 930.51	44,050 44,100	44,100 44,150	1,219.05 1,221.01		1,302.77 1,304.73		47,050	47,100 47,150	1,336.65 1,338.61	995.40 997.36	1,420.37 1,422.33	
41,150	41,130	1,105.41		1,189.09	930.51	44,150	44,200	1,221.01		1,304.73		47,100	47,130	1,340.57		1,424.29	
41,200	41,250	1,107.33		1,191.05	934.43	44,200	44,250	1,224.93		1,308.65			47,250	1,342.53		1,426.25	
41,250	41,300	1,109.29		1,193.01	936.39	44,250	44,300	1,226.89		1,310.61		47,250	47,300	1,344.49	,	1,428.21	,
41,300 41,350	41,350 41,400	1,111.25 1,113.21		1,194.97 1,196.93	938.35 940.31	44,300 44,350	44,350 44,400	1,228.85 1,230.81		1,312.57 1,314.53		47,300 47,350	47,350 47,400			1,430.17 1,432.13	
41,400	41,450	1,115.21		1,198.89	940.31	44,400	44,450	1,230.61		1,316.49		47,400	47,450		1,007.16		
41,450	41,500	1,117.13		1,200.85	944.23	44,450	44,500	1,234.73		1,318.45		47,450	47,500	1 '		1,436.05	
41,500	41,550	1,119.09		1,202.81	946.19	44,500	44,550	1,236.69		1,320.41		47,500	47,550			1,438.01	
41,550	41,600	1,121.05		1,204.77	948.15	44,550	44,600	1,238.65		1,322.37	,	47,550	47,600			1,439.97	
41,600	41,650 41,700	1,123.01 1,124.97		1,206.73 1,208.69	950.11 952.07	44,600 44,650	44,650 44,700	1,240.61 1,242.57		1,324.33 1,326.29		47,600 47,650	47,650 47,700			1,441.93	
41,650 41,700	41,750	1,124.97		1,200.09	954.03	44,700	44,750	1,242.57		1,328.25			47,750			1,443.89 1,445.85	
41,750	41,800	1,128.89		1,212.61	955.99	44,750	44,800	1,246.49		1,330.21		47,750	47,800		1,022.84	,	,
41,800	41,850	1,130.85		1,214.57	957.95	44,800	44,850	1,248.45		1,332.17		47,800	47,850			1,449.77	
41,850	41,900	1,132.81		1,216.53	959.91	44,850	44,900	1,250.41		1,334.13		47,850	47,900	1 '	1,026.76	,	,
41,900 41,950	41,950 42,000	1,134.77 1.136.73		1,218.49 1,220.45	961.87 963.83	44,900 44,950	44,950 45,000	1,252.37 1,254.33		1,336.09 1,338.05		47,900 47,950	47,950 48,000		1,028.72 1,030.68		
	,	.,		.,			,	.,2000		.,000.00	.,000	,,,,,	,	1,01.1100	.,000.00	.,	
42	,000					45	,000					48	,000	I			
42,000	42,050	1,138.69	882.53	1,222.41	965.79	45,000	45,050	1,256.29	945.53	1,340.01	1,083.39	48,000	48,050	1,373.89	1,032.64	1,457.61	1,200.99
42,050	42,100	1,140.65		1,224.37	967.75	45,050	45,100	1,258.25		1,341.97		48,050	48,100		1,034.60	1,459.57	
42,100	42,150	1,142.61		1,226.33	969.71 971.67	45,100 45,150	45,150 45,200	1,260.21 1,262.17		1,343.93 1,345.89		48,100	48,150			1,461.53	
42,150 42,200	42,200 42,250	1,144.57 1,146.53		1,228.29 1,230.25	971.67	45,200	45,250	1,264.13		1,345.85		48,150 48,200	48,200 48,250			1,463.49 1,465.45	1,206.87 1,208.83
42,250	42,300	1,148.49		1,232.21	975.59	45,250	45,300	1,266.09		1,349.81		48,250	48,300		1,042.44		,
42,300	42,350	1,150.45		1,234.17	977.55	45,300	45,350	1,268.05		1,351.77		48,300	48,350			1,469.37	
42,350	42,400	1,152.41		1,236.13	979.51	45,350	45,400	1,270.01		1,353.73		48,350	48,400			1,471.33	
42,400 42,450	42,450 42,500	1,154.37 1,156.33		1,238.09 1,240.05	981.47 983.43	45,400 45,450	45,450 45,500	1,271.97 1,273.93		1,355.69 1,357.65		48,400 48,450	48,450 48,500			,	1,216.67 1,218.63
42,500	42,550	1,158.29		1,242.01	985.39	45,500	45,550	1,275.89		1,359.61		48,500	48,550		1,052.24		
42,550	42,600	1,160.25		1,243.97	987.35	45,550	45,600	1,277.85	957.08	1,361.57	1,104.95	48,550	48,600			1,479.17	
42,600	42,650	1,162.21		1,245.93	989.31	45,600	45,650	1,279.81		1,363.53		48,600	48,650			1,481.13	
42,650 42,700	42,700 42,750	1,164.17 1,166.13		1,247.89 1.249.85	991.27 993.23	45,650 45,700	45,700 45,750	1,281.77 1,283.73		1,365.49 1.367.45		48,650 48,700	48,700 48,750			1,483.09 1,485.05	1,226.47 1,228.43
42,750	42,800	1.168.09		1,251.81	995.19	45,750	45,800	1,285.69		1,369.41	,	48,750	48,800	,	1,060.08		,
42,800	42,850	1,170.05		1,253.77	997.15	45,800	45,850	1,287.65		1,371.37		48,800	48,850			1,488.97	
42,850		1,172.01		1,255.73		45,850		1,289.61		1,373.33					1,065.96		
42,900 42,950		1,173.97 1,175.93		1,257.69 1,259.65		45,900 45,950	45,950 46,000	1,291.57 1,293.53		1,375.29 1,377.25					1,067.92		
42,930	43,000	1,175.95	302.40	1,239.03	1,003.03	45,950	40,000	1,293.33	303.40	1,377.23	1,120.03	40,930	45,000	1,411.13	1,069.88	1,434.00	1,230.23
43	,000					46	,000	1				49	,000				
43,000	43,050	1,177.89	903.53	1,261.61	1,004.99	46,000	46,050	1,295.49	966.53	1,379.21	1,122.59	49,000	49,050	1,413.09	1,071.84	1,496.81	1,240.19
43,050	43,100	1,179.85	904.58	1,263.57	1,006.95	46,050	46,100	1,297.45	967.58	1,381.17	1,124.55	49,050	49,100	1,415.05	1,073.80	1,498.77	1,242.15
43,100		1,181.81		1,265.53		46,100	46,150	1,299.41		1,383.13	,				1,075.76		
43,150 43,200		1,183.77 1,185.73		1,267.49 1,269.45		46,150 46,200	46,200 46,250	1,301.37 1,303.33		1,385.09 1,387.05			49,200 49,250		1,077.72 1,079.68	,	,
43,250		1,187.69		1,271.41		46,250	46,300	1,305.29		1,389.01			49,300		1,073.66		
43,300		1,189.65		1,273.37		46,300	46,350	1,307.25		1,390.97				1,424.85	1,083.60	1,508.57	1,251.95
43,350		1,191.61		1,275.33		46,350	46,400	1,309.21		1,392.93			49,400		1,085.56		
43,400		1,193.57		1,277.29		46,400	46,450 46,500	1,311.17		1,394.89			49,450		1,087.52		
43,450 43,500		1,195.53 1,197.49		1,279.25 1,281,21		46,450 46,500	46,550	1,313.13 1,315.09		1,396.85 1,398.81			49,500 49,550		1,089.48 1,091.44		
43,550		1,199.45		1,283.17		46,550	46,600	1,317.05		1,400.77			49,600		1,091.44		
43,600	43,650	1,201.41	916.13	1,285.13	1,028.51	46,600	46,650	1,319.01	979.13	1,402.73	1,146.11	49,600	49,650	1,436.61	1,095.36	1,520.33	1,263.71
43,650	43,700	1,203.37		1,287.09		46,650	46,700	1,320.97		1,404.69			49,700		1,097.32		
43,700 43,750	43,750	1,205.33		1,289.05		46,700	46,750	1,322.93		1,406.65			49,750		1,099.28		
43,750 43,800	43,800 43,850	1,207.29 1,209.25		1,291.01 1,292.97		46,750 46,800	46,800 46,850	1,324.89 1,326.85		1,408.61 1,410.57			49,800 49.850		1,101.24 1,103.20		
43,850	43,900	1,211.21	921.38	1,294.93	1,038.31	46,850	46,900	1,328.81		1,412.53			49,900		1,105.16		
43,900				1,296.89		46,900	46,950	1,330.77		1,414.49			49,950		1,107.12		
43,950		1,215.13		1,298.85			47,000	1,332.73	991.48	1,416.45	1,159.83	49,950	50,000	1,450.33	1,109.08	1,534.05	1,277.43
×If of	hana liferin	. ~	r/ (MM) 110	e the M	anniad f	ilina id	intly on	1									

^{*}If a Qualifying widow(er), use the Married filing jointly column.

2002	z rax	abie-	-contii	rueu													
If line (ND ta income	xable	,	And you	are—		If line (ND ta incom	axable	Į.	And you a	are—		If line (ND ta incom	axable		And you	are—	
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
			Your ta	x is—					Your tax	x is—					Your tax	x is—	
50	,000					53	,000					56	,000				
50,000	50,050	1,452.29	1,111.04	1,536.01	1,279.39	53,000	53,050	1,569.89	1,228.64	1,653.61	1,396.99	56,000	56,050	1,687.49	1,346.24	1,771.21	1,514.59
50,050	50,100	1,454.25	1,113.00	1,537.97	1,281.35	53,050	53,100		1,230.60			56,050	56,100	1,689.45	1,348.20	1,773.17	1,516.55
50,100 50,150	50,150 50,200	1,456.21	1,114.96 1,116.92	1,539.93		53,100 53,150	53,150 53,200		1,232.56 1,234.52		1,400.91 1,402.87	56,100 56,150	56,150 56,200		1,350.16 1,352.12		
50,200	50,250	1,460.13				53,200	53,250		,	1,661.45	,	56,200	56,250	1,695.33	1,354.08		
50,250	50,300	1,462.09	1,120.84			53,250	53,300		1,238.44		,	56,250	56,300	1,697.29	1,356.04	,	,
50,300 50,350	50,350 50,400	1,464.05	1,122.80 1,124.76			53,300 53,350	53,350 53,400			1,665.37 1,667.33		56,300 56,350	56,350 56,400	1,699.25	1,358.00 1,359.96		
50,400	50,450		1,126.72			53,400	53,450			1,669.29		56,400	56,450	1 '	1,361.92		
50,450	50,500		1,128.68	1,553.65	1,297.03	53,450	53,500	1,587.53	1,246.28	1,671.25	1,414.63	56,450	56,500	1,705.13	1,363.88	1,789.06	1,532.23
50,500	50,550	1,471.89	,			53,500	53,550		1,248.24			56,500	56,550	1,707.09		1,791.23	
50,550 50,600	50,600 50,650	1,473,85	1,132.60 1,134.56			53,550 53,600	53,600 53,650		1,250.20 1,252.16			56,550 56,600	56,600 56,650	1,709.05	1,367.80 1,369.76	,	,
50,650	50,700		1,136.52			53,650	53,700		1,254.12			56,650	56,700		1,371.72		
50,700	50,750	l '	1,138.48	,	,	53,700	53,750		1,256.08			56,700	56,750		1,373.68		
50,750 50,800	50,800 50,850	1,481.69 1,483.65		1,565.41 1,567.37		53,750 53,800	53,800 53,850		1,258.04 1,260.00	1,683.01	,	56,750 56,800	56,800 56,850	1,716.89 1,718.85	1,375.64 1,377.60	,	,
50,850	50,900	l '	1,144.36			53,850	53,900			1,686.93	,	56,850	56,900	1 '	1,379.56	,	,
50,900	50,950		1,146.32			53,900	53,950			1,688.89		56,900	56,950	1 '		1,808.59	
50,950	51,000	1,489.53	1,148.28	1,5/3.25	1,316.63	53,950	54,000	1,607.13	1,265.88	1,690.85	1,434.23	56,950	57,000	1,724.73	1,383.48	1,810.76	1,551.83
51	,000					54	,000					57	,000				
51,000	51,050	1,491.49	1,150.24	1,575.21	1,318.59	54,000	54,050	1,609.09	1,267.84	1,692.81	1,436.19	57,000	57,050	1,726.69	1,385.44	1,812.93	1,553.79
51,050	51,100	1,493.45	,			54,050	54,100	1 '		1,694.77		57,050	57,100	1,728.65	1,387.40		
51,100 51,150	51,150 51,200		1,154.16 1,156.12		1,322.51 1,324.47	54,100 54,150	54,150 54,200		1,271.76 1,273.72			57,100 57,150	57,150 57,200	1 '	1,389.36 1,391.32		
51,200	51,250		1,158.08		,	54,200	54,250			1,700.65		57,130	57,250	1,734.53		1,821.61	
51,250	51,300	1,501.29				54,250	54,300		1,277.64			57,250	57,300	1,736.49	1,395.24	1,823.78	1,563.59
51,300	51,350	1,503.25				54,300	54,350 54,400			1,704.57		57,300	57,350 57,400	1,738.45	1,397.20		1,565.55
51,350 51,400	51,400 51,450		1,163.96 1,165.92		1,334.27	54,350 54,400	54,450		1,281.56 1,283.52	1,708.49		57,350 57,400	57,450	1,740.41	1,399.16 1,401.12		
51,450	51,500	1,509.13	1,167.88	1,592.85		54,450	54,500	1,626.73	1,285.48	1,710.45	1,453.83	57,450	57,500	1,744.33	1,403.08	1,832.46	1,571.43
51,500 51,550	51,550 51,600	1,511.09 1,513.05	1,169.84 1,171.80			54,500 54,550	54,550 54,600		1,287.44 1,289.40			57,500 57,550	57,550 57,600	1,746.29 1,748.25	1,405.04 1,407.00		
51,600	51,650	l '	1,171.30			54,600	54,650		1,291.36			57,600	57,650	1,750.21		1,838.97	
51,650	51,700	1,516.97	1,175.72	1,600.69	1,344.07	54,650	54,700	1,634.57	1,293.32	1,718.29		57,650	57,700	1 '		1,841.14	
51,700	51,750		1,177.68			54,700	54,750	l '	,		1,463.63	57,700	57,750	1,754.13	1,412.88	1,843.31	,
51,750 51,800	51,800 51,850	l '	1,179.64 1,181.60	,	,	54,750 54,800	54,800 54,850		1,297.24 1,299.20			57,750 57,800	57,800 57,850	,	1,414.84 1,416.80		
51,850	51,900	l '	1,183.56	,	,	54,850	-	1 '	1,301.16					1,760.01	,	,	,
51,900 51,950	51,950		1,185.52 1,187.48			54,900			1,303.12					1,761.97			
	52,000	1,320.73	1,107.40	1,012.45	1,300.00	<u> </u>	-	1,040.33	1,305.08	1,730.05	1,473.43	<u> </u>		1,763.93	1,422.00	1,004.10	1,591.03
52	,000					55	,000					58	,000	<u> </u>			
52,000 52,050	52,050 52,100		1,189.44 1,191.40			55,000 55,050	55,050 55,100		1,307.04 1,309.00				58,050 58 100	1,765.89 1,767.85	1,424.64		
52,030	52,150	,	1,191.40			55,100	55,150		1,310.96			58,100	-	1,767.85			
52,150	52,200	1,536.57	1,195.32	1,620.29	1,363.67	55,150	55,200	1,654.17	1,312.92	1,737.89	1,481.27	58,150	58,200	1,771.77	1,430.52	1,862.84	1,598.87
52,200	52,250		1,197.28			55,200			1,314.88			58,200		1,773.73			
52,250 52,300	52,300 52,350		1,199.24 1,201.20			55,250 55,300	55,300 55,350		1,316.84 1,318.80			58,250 58,300	58,300 58,350	1,775.69	1,434.44 1,436.40		
52,350	52,400					55,350	55,400		1,320.76			58,350		1,779.61			
52,400	400 52,450 1,546.37 1,205.12 1,630.09 1,373				55,400	55,450		1,322.72			58,400	58,450	1 '	1,440.32			
52,450 52,500	52,500 1,548.33 1,207.08 1,632.05 1,375					55,450 55,500			1,324.68 1,326.64			58,450 58,500	58,500 58,550	1,783.53	1,442.28 1,444.24		
52,550						55,550			1,328.60			58,550		1,787.45			
52,600	500 52,650 1,554.21 1,212.96 1,637.93 1,381				1,381.31	55,600	55,650	1,671.81	1,330.56	1,755.53	1,498.91	58,600	58,650	1,789.41	1,448.16	1,882.37	1,616.51
52,650 52,700	2,650 52,700 1,556.17 1,214.92 1,639.89 1,383.					55,650	55,700 55,750		1,332.52			58,650		1,791.37			
52,700 52,750	52,700 52,750 1,558.13 1,216.88 1,641.85 1,385					55,700 55,750			1,334.48 1,336.44			58,700 58,750		1,793.33			
52,800	52,800 52,850 1,562.05 1,220.80 1,645.77 1,389.					55,800			1,338.40					1,797.25			
52,850	2,850 52,900 1,564.01 1,222.76 1,647.73 1,391.					55,850			1,340.36			58,850		1,799.21			
52,900 52,950	52,950 53,000		1,224.72 1,226.68			55,900 55,950			1,342.32 1,344.28			58,900 58.950		1,801.17 1,803.13			
				e the M					.,011.20	.,. 00.20	.,512.00	1 53,555	30,300	1 .,555.15	., .01.00	.,557.50	.,555.25

^{*}If a Qualifying widow(er), use the Married filing jointly column.

2002	LIAX	able-	COITI	raca								<u> </u>					
If line (ND ta incom	xable		And you	are—		If line (ND ta incom	xable		And you	are—		If line (ND ta incom	axable		And you	are—	
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
		١	our ta		'	Your tax is—					Your tax is—						
59	,000					62	,000					65,000					
59,000	59,050	1,805.09	1,463.84	1,899.73	1,632.19	62,000	62,050	1,922.69	1,581.44	2,029.93	1,749.79	65,000	65,050	2,040.29	1,699.04	2,160.13	1,867.39
59,050	59,100			1,901.90		62,050	62,100	1,924.65	1,583.40	2,032.10	1,751.75	65,050	65,100	2,042.25	1,701.00	2,162.30	1,869.35
59,100	59,150	1,809.01	1,467.76	1,904.07	1,636.11	62,100	62,150	1,926.61	1,585.36	2,034.27	1,753.71	65,100	65,150	2,044.21	1,702.96	2,164.47	1,871.31
59,150	59,200	1,810.97	1,469.72	1,906.24	1,638.07	62,150	62,200	1,928.57	1,587.32	2,036.44	1,755.67	65,150	65,200	2,046.17	1,704.92	2,166.64	1,873.27
59,200	59,250	1,812.93	1,471.68	1,908.41	1,640.03	62,200	62,250	1,930.53	1,589.28	2,038.61	1,757.63	65,200	65,250	2,048.13	1,706.88	2,168.81	1,875.23
59,250	59,300			1,910.58		62,250	62,300			2,040.78		65,250	65,300	1 '	1,708.84		
59,300	59,350			1,912.75		62,300	62,350			2,042.95		65,300	65,350	1 '	1,710.80		
59,350	59,400			1,914.92		62,350	62,400			2,045.12		65,350	65,400	1 '	1,712.76		1,881.11
59,400	59,450			1,917.09		62,400	62,450			2,047.29		65,400	65,450	1 '	1,714.72		
59,450	59,500	· '	,	1,919.26	,	62,450	62,500			2,049.46		65,450	65,500		1,716.68		1,885.03
59,500	59,550			1,921.43		62,500	62,550			2,051.63		65,500	65,550	1 '	1,718.64		
59,550	59,600	· '	,	1,923.60	,	62,550	62,600	,	,	2,053.80	,	65,550	65,600		1,720.60 1,722.56		
59,600	59,650 59,700			1,925.77		62,600 62,650	62,650 62,700	1,946.21		2,055.97 2,058.14		65,600 65,650	65,650 65,700	1 '	1,724.52	,	,
59,650	59,700			1,927.94 1,930.11		62,700	62,750			2.060.31		65,700	65,750	1 '	1,724.52		
59,700 59,750	59,750			1,930.11		62,750	62,800	,	,	2,060.31	,	65,750	65,800		1,728.44		
59,800	59,850	· '	,	1,934.45	,	62,800	62,850			2,064.65		65,800	65.850	1 '	1,730.40	,	,
59,850	59,900			1,936.62		62,850	62,900			2,066.82		65,850	65,900	1 '	1,732.36		
59,900	59,950			1,938.79		62,900	62,950			2,068.99		65,900	65,950		1,734.32		
59,950	60,000			1,940.96		62,950	63,000	,	,	2,071.16	,	65,950	66,000	1	1,736.28		
60	,000					63,000					66,000						
60,000	60,050	1 844 29	1 503 04	1,943.13	1 671 39	63,000	63,050	1 961 89	1 620 64	2,073.33	1 788 99	66,000	66,050	2 079 49	1,738.24	2 203 53	1 906 59
60,050	60,100			1,945.30		63,050	63,100	1,963.85		2,075.50		66,050	66,100	1 '	1,740.20		
60,100	60,150			1,947.47		63,100	63,150	l '		2,077.67		66,100	66,150	1 '	1,742.16		
60,150	60,200	· '	,	1,949.64	,	63,150	63,200	l '	,	2,079.84	,	66,150	66,200	1 '	1,744.12		
60,200	60,250			1,951.81		63,200	63,250			2,082.01		66,200	66,250	1 '		2,212.21	
60,250	60,300			1,953.98		63,250	63,300	l '	,	2,084.18	,	66,250	66,300	1 '	1,748.04	,	,
60,300	60,350			1,956.15		63,300	63,350			2,086.35		66,300	66,350		1,750.00		
60,350	60,400	1,858.01	1,516.76	1,958.32	1,685.11	63,350	63,400	1,975.61	1,634.36	2,088.52	1,802.71	66,350	66,400	2,093.21	1,751.96	2,218.72	1,920.31
60,400	60,450	1,859.97	1,518.72	1,960.49	1,687.07	63,400	63,450	1,977.57	1,636.32	2,090.69	1,804.67	66,400	66,450	2,095.17	1,753.92	2,220.89	1,922.27
60,450	60,500	1,861.93	1,520.68	1,962.66	1,689.03	63,450	63,500	1,979.53	1,638.28	2,092.86	1,806.63	66,450	66,500	2,097.13	1,755.88	2,223.06	1,924.23
60,500	60,550			1,964.83		63,500	63,550			2,095.03		66,500	66,550		1,757.84		
60,550	60,600			1,967.00		63,550	63,600	l '	,	2,097.20	,	66,550	66,600	1 '	1,759.80		
60,600	60,650			1,969.17		63,600	63,650	1,985.41		2,099.37		66,600	66,650			2,229.57	1,930.11
60,650	60,700			1,971.34		63,650	63,700			2,101.54		66,650	66,700	1 '	1,763.72	,	,
60,700	60,750	· '	,	1,973.51	,	63,700	63,750	l '	1,648.08	2,103.71	,	66,700	66,750	2,106.93	,	2,233.91	,
60,750 60,800	60,800 60,850	· '	,	1,975.68 1,977.85	,	63,750 63,800	63,800 63,850			2,105.88 2,108.05		66,750 66,800	66,800 66,850	1 '	1,767.64 1,769.60	,	,
60,850	60,900				1,702.75	1 1	,			2,110.03				2,110.85			
60,900	60,950			1,982.19		63,900	63,950			2,112.39				2,114.77			
60,950	61,000				1,708.63		64,000			2,114.56				2,116.73			
						<u> </u>		, , , , , , , , , , , , , , , , , , ,									
61	,000					64	,000					67	,000	T			
61,000	61,050	1,883.49	1,542.24	1,986.53	1,710.59	64,000	64,050	2,001.09	1,659.84	2,116.73	1,828.19	67,000	67,050	2,118.69	1,777.44	2,246.93	1,945.79
61,050	61,100	1,885.45	1,544.20	1,988.70	1,712.55	64,050	64,100			2,118.90			67,100	2,120.65	1,779.40	2,249.10	1,947.75
61,100	61,150	1,887.41	1,546.16	1,990.87	1,714.51	64,100	64,150	2,005.01	1,663.76	2,121.07	1,832.11	67,100	67,150	2,122.61	1,781.36	2,251.27	1,949.71
61,150	61,200			1,993.04		64,150	64,200	2,006.97	1,665.72	2,123.24	1,834.07	67,150	67,200	2,124.57	1,783.32	2,253.44	1,951.67
61,200	61,250	1,891.33	1,550.08	1,995.21	1,718.43	64,200				2,125.41			67,250	2,126.53	1,785.28	2,255.61	1,953.63
61,250	61,300			1,997.38		64,250				2,127.58				2,128.49			
61,300	61,350			1,999.55		64,300				2,129.75				2,130.45			
61,350				2,001.72		64,350	,	l '	,	2,131.92	,	· '	,	2,132.41	,	,	,
61,400	61,450	· '	,	2,003.89	,	64,400				2,134.09				2,134.37			
61,450				2,006.06		64,450				2,136.26				2,136.33			
61,500	61,550			2,008.23		64,500				2,138.43				2,138.29			
61,550	61,600			2,010.40		64,550	64,600			2,140.60				2,140.25			
61,600					1,734.11					2,142.77				2,142.21			
61,650				2,014.74		64,650				2,144.94				2,144.17			
61,700				2,016.91		64,700				2,147.11				2,146.24			
61,750 61,800				2,019.08		64,750				2,149.28				2,148.41			
61,850	61,850 61 900			2,021.25	1,741.95	64,800				2,151.45 2,153.62				2,150.58 2,152.75			
61,900					1,745.87					2,155.79				2,152.75			
61,950					1,747.83					2,157.96				2,157.09			
*If ~ (1,320.73	.,5,5,5,40		1,747.00			_,=,000.00	.,557.00	_,.07.00	.,500.70	1 ,000	30,000		.,511.00	_,_00.10	.,555.00

^{*}If a Qualifying widow(er), use the Married filing jointly column.

2002	lax	able-	-conti	nueu							1						
If line (ND ta income	xable		And you	are—		If line (ND ta incom	axable	P	And you a	are—		If line (ND ta incom	ixable		And you	are—	
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
			Your ta	x is—		Your tax is—					Your tax is—						
68,000						71	,000	<u> </u>				74	,000				
68,000	68,050	2,159.26	1,816.64	2 200 22	1,984.99	71,000	71,050	2 280 46	1,934.24	2 /20 53	2 102 50	74,000	74,050	2,419.66	2,051.84	2,550.73	2 220 10
68,050	68,100	2,161.43	1,818.60	2,292.50	1,986.95	71,050	71,100	2,291.63	1,936.20	2,422.70	2,104.55	74,050	74,100	2,421.83	2,053.80	2,552.90	2,222.15
68,100 68,150	68,150 68,200	2,163.60	1,820.56 1,822.52			71,100 71,150	71,150 71,200	,	1,938.16 1,940.12	,	,	74,100 74,150	74,150 74,200	2,424.00 2,426.17	2,055.76 2,057.72		
68,200	68,250	2,167.94	1,824.48	2,299.01	1,992.83	71,200	71,250	2,298.14	1,942.08	2,429.21	2,110.43	74,200	74,250	2,428.34	2,059.68	2,559.41	2,228.03
68,250 68,300	68,300 68,350	2,170.11	,	2,301.18 2,303.35	1,994.79 1,996.75	71,250 71,300	71,300 71,350		1,944.04 1,946.00		2,112.39 2,114.35	74,250 74,300	74,300 74,350	2,430.51 2,432.68	2,061.64 2,063.60	,	2,229.99
68,350	68,400	2,174.45		2,305.52	,	71,350	71,400		1,947.96			74,350	74,400	2,434.85		2,565.92	
68,400	68,450	2,176.62	1,832.32	,	2,000.67	71,400			1,949.92		2,118.27	74,400	74,450	2,437.02		2,568.09	2,235.87
68,450 68,500	68,500 68,550	2,178.79		2,309.86 2,312.03	2,002.63	71,450	71,500 71,550		1,951.88 1,953.84			74,450 74,500	74,500 74,550	2,439.19	2,069.48	2,570.26 2,572.43	2,237.83 2 239 79
68,550	68,600	2,183.13		2,314.20		71,550			1,955.80			74,550	74,600	2,443.53	2,073.40	2,574.60	,
68,600	68,650	2,185.30	,	2,316.37	,	71,600	71,650	,	1,957.76	,	,	74,600	74,650	,	,	2,576.77	,
68,650 68,700	68,700 68,750	2,187.47 2,189.64		2,318.54 2,320.71		71,650			1,959.72 1,961,68			74,650 74,700	74,700 74,750	2,447.87 2,450.04	2,077.32	2,578.94 2,581.11	
68,750	68,800	2,191.81			2,014.39	71,750	71,800		1,963.64			74,750	74,800	2,452.21	,	,	2,249.59
68,800	68,850	2,193.98			2,016.35	71,800			1,965.60			74,800	74,850	2,454.38		2,585.45	
68,850 68,900	68,900 68,950	2,196.15 2,198.32	,	2,327.22 2,329.39	2,018.31	71,850	71,900 71,950		1,967.56 1,969.52			74,850 74,900	74,900 74,950	2,456.55 2,458.72	,	2,587.62 2,589.79	2,253.51
68,950	,	l '	1,853.88	,	,	71,950	,	,	1,971.48		,	74,950	75,000	1 '	2,089.08		,
69	,000	•				72,000					75,000						
69,000	69,050	2 202 66	1,855.84	2 222 72	2 024 10	72 000	72.050	2 222 06	1 072 44	2 462 02	2 141 70	75 000	75.050	2 462 06	2.001.04	2 504 12	2.250.20
69,050	69,100	2,204.83	1,857.80		2,024.19	72,000 72,050	72,050 72,100		1,973.44 1,975.40		2,141.79	75,000 75,050	75,050 75,100	2,465.23	2,091.04 2,093.00	2,594.13	2,259.39
69,100	69,150			2,338.07		72,100	72,150	2,337.20	1,977.36	2,468.27	2,145.71	75,100	75,150	2,467.40	2,094.96	2,598.47	,
69,150 69,200	69,200 69,250	2,209.17	1,861.72	2,340.24 2,342.41		72,150 72,200	72,200 72,250		1,979.32 1,981.28			75,150 75,200	75,200 75,250	2,469.57 2,471.74	2,096.92 2,098.88	2,600.64 2,602.81	2,265.27 2,267.23
69,250	69,300	l '	1,865.64			72,250	72,300		1,983.24			75,250	75,230	2,471.74	,	2,604.98	,
69,300	69,350	2,215.68	1,867.60	,	2,035.95	72,300	72,350	2,345.88		2,476.95		75,300	75,350	2,476.08	2,102.80	2,607.15	2,271.15
69,350 69,400	69,400 69,450	2,217.85		2,348.92 2,351.09	2,037.91 2,039.87	72,350 72,400	72,400 72,450		1,987.16 1,989.12			75,350 75,400	75,400 75,450	2,478.25 2,480.42		2,609.32 2,611.49	2,273.11 2,275.07
69,450	69,500	2,222.19	1,873.48	,	2,041.83	72,450	72,500		1,991.08			75,450	75,500	2,482.59		2,613.66	,
69,500	69,550	2,224.36		2,355.43		72,500	72,550		1,993.04			75,500	75,550	2,484.76		2,615.83	
69,550 69,600	69,600 69,650	2,226.53 2,228.70	1,877.40 1,879.36	,	2,045.75 2.047.71	72,550 72,600	72,600 72,650	2,356.73		2,487.80 2,489.97		75,550 75,600	75,600 75,650	2,486.93 2.489.10	2,112.60 2,114.56	2,618.00 2,620.17	2,280.95 2.282.91
69,650	69,700	2,230.87	1,881.32	2,361.94	2,049.67	72,650	72,700	2,361.07	1,998.92	2,492.14	2,167.27	75,650	75,700	2,491.27	2,116.52	2,622.34	2,284.87
69,700 69,750	69,750 69,800	2,233.04	1,883.28 1,885.24	,	,	72,700 72,750	72,750 72,800	l '	2,000.88 2,002.84		,	75,700 75,750	75,750 75,800	2,493.44	2,118.48 2,120.44	2,624.51	2,286.83
69,800	69,850	l '	1,887.20		2,055.55	72,800	72,850		2,002.84			75,800	75,850		2,120.44		
69,850			1,889.16			72,850			2,006.76			75,850			2,124.36		
69,900 69,950			1,891.12 1,893.08		2,059.47 2,061.43	72,900 72,950			2,008.72 2,010.68						2,126.32 2,128.28		
70	,000						,000				·	· ·	,000				
70,000		2,246 06	1.895 04	2.377 13	2,063.39		73,050	2.376 26	2,012.64	2.507 33	2.180 99		76,050	2.506 46	2,130.24	2.637 53	2.298.59
70,050	70,100	2,248.23	1,897.00	2,379.30	2,065.35	73,050	73,100	2,378.43	2,014.60	2,509.50	2,182.95	76,050	76,100	2,508.63	2,132.20	2,639.70	2,300.55
70,100		l '	1,898.96	,	,	73,100	-	1 '	2,016.56			76,100		1 '	2,134.16		
70,150 70,200			1,900.92 1,902.88			73,150 73,200			2,018.52 2,020.48			76,150 76,200			2,136.12 2,138.08		
70,250	70,300	2,256.91	1,904.84	2,387.98	2,073.19	73,250	73,300	2,387.11	2,022.44	2,518.18	2,190.79	76,250			2,140.04		
70,300			1,906.80			73,300			2,024.40			76,300			2,142.00		
70,350 70,400			1,908.76 1,910.72			73,350 73,400			2,026.36 2,028.32			76,350 76,400	76,400 76,450		2,143.96 2,145.92		
70,450	70,500	2,265.59	1,912.68	2,396.66	2,081.03	73,450	73,500	2,395.79	2,030.28	2,526.86	2,198.63	76,450	76,500	2,525.99	2,147.88	2,657.06	2,316.23
70,500			1,914.64			73,500			2,032.24			76,500 76,550	76,550 76,600		2,149.84		
70,550 70,600			1,916.60 1,918.56			73,550 73,600			2,034.20 2,036.16			76,550 76,600			2,151.80 2,153.76		
70,650	70,700	2,274.27	1,920.52	2,405.34	2,088.87	73,650	73,700	2,404.47	2,038.12	2,535.54	2,206.47	76,650	76,700	2,534.67	2,155.72	2,665.74	2,324.07
70,700			1,922.48			73,700			2,040.08						2,157.68		
70,750 70,800			1,924.44 1,926.40			73,750 73,800			2,042.04 2,044.00			76,750 76,800			2,159.64 2,161.60		
70,850	70,900	2,282.95	1,928.36	2,414.02	2,096.71	73,850	73,900	2,413.15	2,045.96	2,544.22	2,214.31	76,850	76,900	2,543.35	2,163.56	2,674.42	2,331.91
70,900			1,930.32			73,900			2,047.92			76,900			2,165.52		
70,950					2,100.63				2,049.88	2,548.56	2,218.23	76,950	11,000	2,547.69	2,167.48	2,678.76	2,335.83

^{*}If a Qualifying widow(er), use the Married filing jointly column.

2002 Tax Table—Continued											<u> </u>						
If line (ND ta income	xable	,	And you	are—		If line (ND ta incom	ixable	A	And you	are—		If line (ND ta incom			And you	are—	
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house-hold
		,	Your ta		'	Your tax is—					Your tax is—						
77,000						80	,000					83	,000				
77,000	77,050	2 5/10 86	2 160 44	2,680.93	2 337 70	80,000	80,050	2 680 06	2,287.04	2 811 13	2 /55 30	83,000	83,050	2 910 26	2,404.64	2 0/1 22	2 572 00
77,050	77,100	2,552.03	2,171.40	2,683.10	2,339.75	80,050	80,100		2,289.00			83,050	83,100	2,812.43	2,406.60	2,943.50	2,574.95
77,100 77,150	77,150 77,200			2,685.27 2,687.44		80,100 80,150	80,150 80,200		2,290.96 2,292.92			83,100 83,150	83,150 83,200	,	2,408.56 2,410.52	,	,
77,200	77,250		,	2,689.61	,	80,200	80,250		2,294.88			83,200	83,250		2,412.48		
77,250	77,300			2,691.78		80,250	80,300		2,296.84			83,250	83,300		2,414.44		
77,300 77,350	77,350 77,400			2,693.95 2,696.12		80,300 80,350			2,298.80 2,300.76			83,300 83,350	83,350 83,400		2,416.40 2,418.36		2,584.75 2 586 71
77,400	77,450	2,567.22	2,185.12	2,698.29	2,353.47	80,400	80,450		2,302.72			83,400	83,450		2,420.32		2,588.67
77,450 77,500	77,500 77,550			2,700.46 2,702.63		80,450 80,500			2,304.68			83,450	83,500		2,422.28		
77,550	77,600			2,702.83		80,550	80,550 80,600		2,306.64 2,308.60			83,500 83,550	83,550 83,600		2,424.24 2,426.20		2,592.59
77,600	77,650			2,706.97		80,600	80,650	2,706.10	2,310.56	2,837.17	2,478.91	83,600	83,650	2,836.30	2,428.16	2,967.37	2,596.51
77,650 77,700	77,700 77,750		2,194.92 2,196.88	2,709.14 2,711.31	,	80,650			2,312.52			83,650	83,700 83,750		2,430.12		
77,750	77,800			2,711.31	,	80,700 80,750	80,750		2,314.48 2,316.44			83,700 83,750	83,800		2,432.08 2,434.04		
77,800	77,850	2,584.58	2,200.80	2,715.65	2,369.15	80,800	80,850	2,714.78	2,318.40	2,845.85	2,486.75	83,800	83,850	2,844.98	2,436.00	2,976.05	2,604.35
77,850 77,900	77,900 77,950		,	2,717.82 2,719.99	,	80,850 80,900	80,900 80,950		2,320.36 2,322.32			83,850 83,900	83,900 83,950		2,437.96 2,439.92		
77,950	78,000			2,722.16		80,950	,		2,324.28			83,950	84,000		2,439.92		2,608.27 2,610.23
78,000				81,000					84,000								
							,000						,000				
78,000 78,050	78,050 78,100			2,724.33 2,726.50		81,000 81,050	81,050 81,100		2,326.24 2,328.20			84,000 84,050	84,050 84,100		2,443.84 2,445.80		
78,100	78,150			2,728.67		81,100	81,150		2,320.20			84,100	84,150		2,447.76		
78,150	78,200			2,730.84		81,150	81,200		2,332.12			84,150	84,200	2,860.17	2,449.72	2,991.24	2,618.07
78,200 78,250	78,250 78,300			2,733.01 2,735.18		81,200 81,250	81,250 81,300		2,334.08 2,336.04			84,200 84,250	84,250 84,300	2,862.34 2,864.51	2,451.68	2,993.41 2,995.58	2,620.03
78,300	78,350			2,737.35		81,300	81,350		2,338.00			84,300	84,350		2,455.60		
78,350	78,400			2,739.52		81,350	81,400		2,339.96			84,350	84,400	,	2,457.56	,	,
78,400 78,450	78,450 78,500			2,741.69 2,743.86		81,400 81,450	81,450 81,500	2,740.82	2,341.92 2,343.88	2,871.89 2,874.06		84,400 84,450	84,450 84,500	2,871.02 2,873.19	2,459.52		
78,500	78,550			2,746.03		81,500	81,550	1 '	2,345.84			84,500	84,550	,	2,463.44	,	,
78,550	78,600			2,748.20		81,550	81,600		2,347.80			84,550	84,600	1 '	2,465.40	,	,
78,600 78,650	78,650 78,700			2,750.37 2,752.54		81,600 81,650	81,650 81,700		2,349.76 2,351.72			84,600 84,650	84,650 84,700	2,879.70	2,467.36 2,469.32	3,010.77	,
78,700	78,750		2,236.08	2,754.71		81,700	81,750	2,753.84	,	2,884.91	,	84,700	84,750	2,884.04		3,015.11	2,639.63
78,750	78,800			2,756.88		81,750	81,800		2,355.64			84,750	84,800	2,886.21		3,017.28	
78,800 78,850	78,850 78,900			2,759.05 2.761.22	2,410.31	81,800 81.850	,	1 '	2,357.60 2,359.56		,	84,800 84,850	84,850 84,900	1	2,475.20 2,477.16		
78,900	78,950	2,632.32	2,243.92	2,763.39	2,412.27	81,900	81,950	2,762.52	2,361.52	2,893.59	2,529.87	84,900			2,479.12		
78,950	79,000	2,634.49	2,245.88	2,765.56	2,414.23	81,950	82,000	2,764.69	2,363.48	2,895.76	2,531.83	84,950	85,000	2,894.89	2,481.08	3,025.96	2,649.43
79	,000					82	,000					85	,000				
79,000	79,050	2,636.66	2,247.84	2,767.73	2,416.19	82,000	82,050	2,766.86	2,365.44	2,897.93	2,533.79	85,000	85,050	2,897.06	2,483.04	3,028.13	2,651.39
79,050				2,769.90		82,050			2,367.40			85,050			2,485.00		
79,100 79,150				2,772.07 2,774.24		82,100 82,150			2,369.36 2,371.32			85,100 85,150			2,486.96 2,488.92		
79,200				2,776.41		82,200			2,373.28			85,200			2,490.88		
79,250				2,778.58		82,250			2,375.24			85,250			2,492.84		
79,300 79,350				2,780.75 2,782.92		82,300 82,350			2,377.20 2,379.16			85,300 85,350			2,494.80 2,496.76		
79,400	79,450	2,654.02	2,263.52	2,785.09	2,431.87	82,400	82,450	2,784.22	2,381.12	2,915.29	2,549.47	85,400			2,498.72		
79,450				2,787.26		82,450					2,551.43				2,500.68		
79,500 79,550				2,789.43 2,791.60		82,500 82,550			2,385.04 2,387.00			85,500 85,550	85,550 85,600		2,502.64 2,504.60		
79,600	79,650	2,662.70	2,271.36	2,793.77	2,439.71	82,600			2,388.96			85,600			2,506.56		
79,650				2,795.94		82,650			2,390.92			85,650			2,508.52		
79,700 79,750				2,798.11 2,800.28		82,700 82,750					2,561.23 2,563.19				2,510.48 2,512.44		
79,800	79,850	2,671.38	2,279.20	2,802.45	2,447.55	82,800			2,396.80			85,800			2,514.40		
79,850				2,804.62		82,850			2,398.76			85,850			2,516.36		
79,900 79,950					2,451.47 2,453.43				2,400.72 2,402.68		2,569.07 2,571.03	85,900 85,950			2,518.32 2,520.28		
*If . C		l						1,000.00	_, .52.55	_,000.10	_,0. 1.00	1 55,000		,000.20	_,0_0.20	3,000.00	_,000.00

^{*}If a Qualifying widow(er), use the Married filing jointly column.

2002	LIAX	abie-	- COIIIII	iueu								1					
If line (ND ta income	xable		And you	are—		If line (ND ta incom	xable	Į.	And you	are—			13 axable e) is—		And you	are—	
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
			Your ta	x is—		Your tax is—					Your tax is—						
86,000						89,000					92,000						
86,000	86,050	2,940.46		3,071.88	2,690.59	89,000	89,050	3,070.66	2,639.84	3,223.08	2,808.19	92,000	92,050	3,200.86	2,757.44	3,374.28	2,925.79
86,050	86,100	2,942.63	,	- , -	2,692.55	89,050	89,100		2,641.80	3,225.60	,	92,050	92,100		2,759.40	3,376.80	2,927.75
86,100 86,150	86,150 86,200			3,076.92 3,079.44		89,100 89,150	89,150 89,200		2,643.76 2,645.72	3,228.12 3,230,64		92,100 92,150	92,150 92,200		2,761.36 2,763.32	3,379.32 3,381.84	
86,200	86,250			3,081.96		89,200	89,250		2,647.68	3,233.16		92,200	92,250		2,765.28		2,933.63
86,250	86,300			3,084.48		89,250	89,300		2,649.64			92,250	92,300		2,767.24		
86,300 86,350	86,350 86,400	2,953.48 2,955.65		3,087.00 3,089.52	,	89,300 89,350	89,350 89,400	,	2,651.60 2,653.56	3,238.20 3,240.72	,	92,300	92,350 92,400	3,213.88 3,216.05	2,769.20 2,771.16	3,389.40 3,391.92	2,937.55
86,400	86,450			3,092.04		89,400	89,450		2,655.52			92,400	92,450		2,773.12		
86,450	86,500	2,959.99	,	3,094.56	,	89,450	89,500	,	2,657.48	3,245.76	,	92,450	92,500	'	2,775.08	,	2,943.43
86,500 86,550	86,550	2,962.16 2,964.33		3,097.08 3,099.60		89,500	89,550 89,600		2,659.44 2,661.40	3,248.28 3,250.80		92,500	92,550 92,600	1 '	2,777.04 2,779.00	3,399.48 3,402.00	2,945.39 2,947.35
86,600	86,600 86,650	2,964.33	,	-,		89,550 89,600	89,650	,	2,663.36	3,250.80	,	92,550	92,650	'	2,779.00	3,402.00	,
86,650	86,700			3,104.64		89,650	89,700		2,665.32			92,650	92,700		2,782.92		
86,700	86,750	2,970.84	,	,		89,700	89,750	,	2,667.28	3,258.36	,	92,700	92,750	- , -	2,784.88	,	2,953.23
86,750 86,800	86,800 86,850	2,973.01		3,109.68	2,719.99	89,750 89,800	89,800 89,850		2,669.24 2,671.20	3,260.88		92,750	92,800 92,850	3,233.41	2,786.84 2,788.80	3,412.08 3,414.60	2,955.19 2,957.15
86,850	86,900	2,977.35	,	3,114.72	,	89,850	89,900	,	2,673.16	,	,	92,850	92,900	3,237.75	2,790.76	,	2,959.11
86,900	86,950		,	3,117.24		89,900	89,950		2,675.12			92,900	92,950		2,792.72		
86,950	87,000	2,981.69	2,559.48	3,119.76	2,727.83	89,950	90,000	3,111.89	2,677.08	3,270.96	2,845.43	92,950	93,000	3,242.09	2,794.68	3,422.16	2,963.03
87	,000					90,000					93,000						
87,000	87,050	2.983.86	2.561.44	3,122.28	2.729.79	90,000	90,050	3.114.06	2,679.04	3.273.48	2.847.39	93,000	93,050	3 244 26	2,796.64	3 424 68	2 964 99
87,050	87,100	2,986.03				90,050	90,100		2,681.00	3,276.00		93,050	93,100	3,246.43	2,798.60	3,427.20	2,966.95
87,100	87,150	2,988.20	,	3,127.32		90,100	90,150		2,682.96	3,278.52	,	93,100	93,150	'	2,800.56	3,429.72	
87,150 87,200	87,200 87,250	2,990.37		3,129.84 3,132.36		90,150	90,200 90,250		2,684.92 2,686.88			93,150	93,200 93,250	3,250.77	2,802.52 2,804.48		2,970.87
87,250	87,300	2,994.71	,	3,134.88	,	90,250	90,300	· '	2,688.84	,	,	93,250	93,300	3,255.11	2,806,44	,	2,974.79
87,300	87,350		2,573.20			90,300	90,350		2,690.80	3,288.60		93,300	93,350	3,257.28	2,808.40	3,439.80	2,976.75
87,350	87,400			3,139.92		90,350	90,400	· '	2,692.76	3,291.12	,	93,350	93,400		2,810.36	,	2,978.71
87,400 87,450	87,450 87,500	3,001.22		3,142.44 3,144.96		90,400	90,450 90,500		2,694.72 2,696.68	3,295.04		93,400 93,450	93,450 93,500	3,263.79	2,812.32 2,814.28	3,447.36	2,980.67
87,500	87,550	3,005.56	,	3,147.48	2,749.39	90,500	90,550	3,135.76	2,698.64	3,298.68	2,866.99	93,500	93,550	'	2,816.24	,	2,984.59
87,550	87,600	3,007.73	,			90,550	90,600		2,700.60	3,301.20		93,550	93,600	-,	2,818.20	3,452.40	2,986.55
87,600 87,650	87,650 87,700			3,152.52 3,155.04		90,600	90,650 90,700	-,	2,702.56 2,704.52	3,303.72 3,306.24	,	93,600	93,650 93,700	3,270.30	2,820.16 2,822.12		2,988.51
87,700	87,750	3,014.24		3,157.56		90,700	90,750	3,144.44	2,706.48	3,308.76		93,700	93,750	3,274.64		3,459.96	2,992.43
87,750	87,800			3,160.08		90,750	90,800		2,708.44	3,311.28		93,750	93,800		2,826.04	-, -	2,994.39
87,800 87,850	87,850 87 900		0 -0 4 -0	3,162.60	0 =00 44	90,800	90,850		2,710.40 2,712.36			93,800	93,850	l - '	2,828.00	3,465.00	
87,850 87,900				3,165.12 3,167.64		90,850			2,714.32			93,850			2,829.96 2,831.92		
87,950					2,767.03	90,950			2,716.28						2,833.88		
88	,000					91	,000					94	,000				
88,000	88,050	3,027.26	2,600.64	3,172.68	2,768.99	91,000	91,050	3,157.46	2,718.24	3,323.88	2,886.59	94,000	94,050	3,287.66	2,835.84	3,475.08	3,004.19
88,050	88,100	3,029.43	2,602.60	3,175.20	2,770.95	91,050	91,100	3,159.63	2,720.20	3,326.40	2,888.55	94,050	94,100	3,289.83	2,837.80	3,477.60	3,006.15
88,100 88,150				3,177.72		91,100			2,722.16			94,100			2,839.76		
88,150 88,200	88,200 88,250			3,180.24 3,182.76	2,774.87	91,150			2,724.12 2,726.08			94,150			2,841.72 2,843.68		
88,250	88,300			3,185.28		91,250			2,728.04			94,250	94,300		2,845.64		
88,300	88,350			3,187.80		91,300			2,730.00			94,300			2,847.60		
88,350 88,400	88,400 88,450			3,190.32 3,192.84		91,350 91,400			2,731.96 2,733.92			94,350	94,400 94,450		2,849.56 2,851.52		
88,450				3,195.36		91,450			2,735.88						2,853.48		
88,500	88,550	3,048.96	2,620.24	3,197.88	2,788.59	91,500	91,550	3,179.16	2,737.84	3,349.08	2,906.19	94,500	94,550	3,309.36	2,855.44	3,500.28	3,023.79
88,550 88 600	88,600 88,650			3,200.40		91,550			2,739.80			94,550			2,857.40		
88,600 88,650	88,650 88,700			3,202.92 3,205.44		91,600 91,650			2,741.76 2,743.72			94,600	94,650		2,859.36 2,861.32		
88,700					2,796.43				2,745.68						2,863.28		
88,750	88,800			3,210.48		91,750			2,747.64			94,750	94,800	3,320.21	2,865.24	3,512.88	3,033.59
88,800 88,850	88,850 88 900			3,213.00 3,215.52		91,800			2,749.60 2,751.56			94,800			2,867.20 2,869.16		
88,900				3,218.04		91,900			2,753.52			94,900			2,871.12		
88,950	89,000	3,068.49			2,806.23	91,950	92,000		2,755.48						2,873.08		
ATC C							- 49										

^{*}If a Qualifying widow(er), use the Married filing jointly column.

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If line (ND ta income	xable	<i>,</i>	And you	are—			13 axable e) is—	P	And you	are—			
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold		
		Your tax is—					Your tax is—						
95	,000						98,000						
95,000	95,050	3.331.06	2,875.04	3,525.48	3,043.39	98,000	98,050	3.461.26	2,992.64	3.676.68	3,166.56		
95,050	95,100	3,333.23	2,877.00	3,528.00	3,045.35	98,050	98,100	3,463.43		3,679.20	3,168.73		
95,100	95,150	3,335.40	2,878.96	3,530.52	3,047.31	98,100	98,150	3,465.60	2,996.56	3,681.72	3,170.90		
95,150	95,200		2,880.92	3,533.04	3,049.27	98,150	98,200	3,467.77	,	3,684.24	3,173.07		
95,200	95,250	3,339.74	2,882.88	3,535.56	3,051.23	98,200	98,250	3,469.94	3,000.48	3,686.76	3,175.24		
95,250	95,300	3,341.91	2,884.84	3,538.08	3,053.19	98,250	98,300	3,472.11	3,002.44	3,689.28	3,177.41		
95,300	95,350	3,344.08	2,886.80	3,540.60	3,055.15	98,300	98,350	3,474.28	3,004.40	3,691.80	3,179.58		
95,350	95,400		2,888.76	3,543.12	3,057.11	98,350	98,400	3,476.45	3,006.36	3,694.32	3,181.75		
95,400	95,450		2,890.72	3,545.64	3,059.07	98,400	98,450	3,478.62		3,696.84	3,183.92		
95,450	95,500	3,350.59		3,548.16	3,061.03	98,450	98,500	3,480.79	3,010.28	3,699.36	3,186.09		
95,500	95,550		2,894.64	3,550.68	3,062.99	98,500	98,550	3,482.96	3,012.24	3,701.88	3,188.26		
95,550	95,600		2,896.60	3,553.20	3,064.95	98,550	98,600	3,485.13	3,014.20	3,704.40	3,190.43		
95,600	95,650		2,898.56	3,555.72	3,066.91	98,600	98,650	3,487.30		3,706.92	3,192.60		
95,650	95,700		2,900.52	3,558.24	3,068.87	98,650	98,700	3,489.47		3,709.44	3.194.77		
,	,						98,750				-, -		
95,700	95,750	3,361.44	2,902.48	3,560.76	3,070.83	98,700		3,491.64	3,020.08	3,711.96	3,196.94		
95,750	95,800	3,363.61	2,904.44	3,563.28	3,072.79 3,074.75	98,750	98,800	3,493.81	3,022.04	3,714.48	3,199.11 3,201.28		
95,800 95,850	95,850 95,900	3,365.78	2,906.40 2,908.36	3,565.80 3,568.32	3,076.71	98,800 98,850	98,850 98,900	3,495.98 3,498.15	3,024.00	3,717.00 3,719.52	3,201.26		
95,900	95,950			3,570.84	3,078.67	98,900	98,950	3,500.32		3,722.04	3,205.62		
95,950	96,000			3,573.36	,	98,950	99,000	3,500.32			3,207.79		
0.6	,000					00	000			<u> </u>			
	,000					99	,000						
96,000	96,050	3,374.46	2,914.24	3,575.88	3,082.59	99,000	99,050	3,504.66	3,031.84	3,727.08	3,209.96		
96,050	96,100	3,376.63	2,916.20	3,578.40	3,084.55	99,050	99,100	3,506.83	3,033.80	3,729.60	3,212.13		
96,100	96,150	3,378.80	2,918.16	3,580.92	3,086.51	99,100	99,150	3,509.00	3,035.76	3,732.12	3,214.30		
96,150	96,200	3,380.97	2,920.12	3,583.44	3,088.47	99,150	99,200	3,511.17	3,037.72	3,734.64	3,216.47		
96,200	96,250	3,383.14	2,922.08	3,585.96	3,090.43	99,200	99,250	3,513.34	3,039.68	3,737.16	3,218.64		
96,250	96,300	3,385.31	2,924.04	3,588.48	3,092.39	99,250	99,300	3,515.51	3,041.64	3,739.68	3,220.81		
96,300	96,350	3,387.48	2,926.00	3,591.00	3,094.35	99,300	99,350	3,517.68	3,043.60	3,742.20	3,222.98		
96,350	96,400	3,389.65	2,927.96	3,593.52	3,096.31	99,350	99,400	3,519.85	3,045.56	3,744.72	3,225.15		
96,400	96,450	3,391.82	2,929.92	3,596.04	3,098.27	99,400	99,450	3,522.02	3,047.52	3,747.24	3,227.32		
96,450	96,500	3,393.99	2,931.88	3,598.56	3,100.23	99,450	99,500	3,524.19	3,049.48	3,749.76	3,229.49		
96,500	96,550	· '	2,933.84	3,601.08	3,102.19	99,500	99,550	3,526.36	3,051.44	3,752.28	3,231.66		
96,550	96,600	· '	2,935.80	3,603.60	3,104.15	99,550	99,600	3,528.53	3,053.40	3,754.80	3,233.83		
96,600	96,650	3,400.50	2,937.76	3,606.12	3,106.11	99,600	99,650	3,530.70	3,055.36	3,757.32	3,236.00		
96,650	96,700	3,402.67		3,608.64	3,108.07	99,650	99,700	3,532.87		3,759.84	3,238.17		
96,700	96,750	3,404.84	2,941.68	3,611.16	3,110.14	99,700	99,750	3,535.04	3,059.28	3,762.36	3,240.34		
96,750	96,800	3,407.01	2,943.64	3,613.68	3,112.31	99,750	99,800	3,537.21	3,061.24	3,764.88	3,242.51		
96,800	96,850			3,616.20		99,800	99,850			3,767.40			
96,850	96,900	3,411.35	2,947.56	3,618.72	3,116.65	99,850		3,541.55					
96,900 96,950				3,621.24 3,623.76				3,543.72 3,545.89					
		0,110.00	2,001.10	0,020.70	0,120.00	33,330	100,000	0,040.00	0,000.00	0,774.50	0,201.10		
	,000												
97,000	97,050	3,417.86	2,953.44	3,626.28	3,123.16								
97,050	97,100	3,420.03	2,955.40	3,628.80	3,125.33								
97,100	97,150	3,422.20	2,957.36	3,631.32	3,127.50				_				
97,150	97,200	3,424.37	2,959.32	3,633.84	3,129.67								
97,200	97,250	3,426.54	2,961.28	3,636.36	3,131.84			(\$100	0,000				
97,250	97,300	3,428.71	2,963.24	3,638.88	3,134.01			or ov	/er —				
97,300				3,641.40									
97,350	97,400	3,433.05	2,967.16	3,643.92	3,138.35			use	the				
97,400				3,646.44				Tax	Rate				
97,450				3,648.96				Scho	dules				
97,500				3,651.48									
97,550				3,654.00				on pa	ge 30				
97,600				3,656.52									
97,650				3,659.04									
97,700				3,661.56									
97,750	97,800	3,450.41	2,982.84	3,664.08	3,155.71								
97,800				3,666.60									
97,850				3,669.12									
97,900				3,671.64									
97,950	98,000	3,459.09	2,990.68	3,674.16	3,164.39								

^{*}If a Qualifying widow(er), use the Married filing jointly column.

2002 Form ND-1 Tax Rate Schedules

If your North Dakota taxable income is \$100,000 or more, use the tax rate schedule below for your filing status to calculate your tax.

/ Single -					
If North D taxable in		Your tax is equa	l to	:	
Over	But not over				
\$ 0	\$ 27,950		2.1	% of North Dakota taxab	ole income
27,950	67,700	\$ 586.95	+	3.92% of amount over	\$ 27,950
67,700	141,250	2,145.15	+	4.34% of amount over	67,700
141,250	307,050	5,337.22	+	5.04% of amount over	141,250
307,050		13,693.54	+	5.54% of amount over	307,050

Married filing jointly and Qualifying widow(er) —

	If North Data		Your tax is	equal to:		
l	Over	But not over				
	\$ O	\$ 46,700		2.19	% of North Dakota taxal	ole income
l	46,700	112,850	\$ 980.70	+	3.92% of amount over	\$ 46,700
	112,850	171,950	3,573.78	+	4.34% of amount over	112,850
	171,950	307,050	6,138.72	+	5.04% of amount over	171,950
	307,050		12,947.76	+	5.54% of amount over	307,050
'						

Married filing separately — If North Dakota taxable income is: Your tax is equal to: Over But not over \$ 23,350 2.1% of North Dakota taxable income 0 56,425 \$ 490.35 + 3.92% of amount over \$ 23,350 23,350 56,425 85,975 1,786.89 + 4.34% of amount over 56,425 85,975 153,525 3,069.36 + 5.04% of amount over 85,975 153,525 6,473.88 + 5.54% of amount over 153,525

Head of household -If North Dakota Your tax is equal to: taxable income is: Over But not over \$ 37,450 2.1% of North Dakota taxable income 96,700 \$ 786.45 + 3.92% of amount over \$ 37,450 37,450 156,600 3,109.05 5 708.71 96,700 + 4.34% of amount over 96,700 307,050 5,708.71 156,600 5.04% of amount over 156,600 307,050 13,291.39 5.54% of amount over 307,050

Help Promote and Develop Watchable Wildlife Opportunities in North Dakota Contribute to the Watchable Wildlife Fund Photo by Chris Grondahl North Dakota's unique landscapes provide wildlife viewers with extensive outdoor opportunities. Each place offers something special and leaves you with a story to tell. It simply depends on when and where you go looking.

Support North Dakota's

Watchable Wildlife Fund

To contribute, see your state tax form or consult your tax preparer.

Your Contributions Have Helped Fund:

- Outdoor Wildlife Learning Sites (OWLS)
- Bluebird Conservation Workshops and Bluebird Trails
- Cross Ranch State Park Nature Center
- Nursing Home Bird Feeder Project in Over 100 ND Communities
- Endangered Species Habitat Protection Projects
- Outdoor and Wildlife Photography Workshops
- Wildlife Viewing Guides for North Dakota
- Grants to Scouts and Other Civic Organizations for Wildlife Projects
- Watchable Wildlife Workshops
- Educational Wildlife Programs to Schools and Communities
- Grants to Wildlife Rehabilitators
- Winter Bird Feeding Survey and Workshops

The Watchable Wildlife Fund is a program of the North Dakota Game and Fish Department. All contributions are tax deductible.

For more information, contact:
North Dakota Game and Fish Department
100 N. Bismarck Expressway
Bismarck, ND 58501
701-328-6300

How to assemble your return

To assist us in processing your return as efficiently as possible, please assemble your documents in the order shown in the list below.

- 1. Form ND-1.
- 2. Schedule ND-1NR, if required.
- 3. Schedule ND-1FA, if required.
- 4. Schedule ND-1CR, if required.
- 5. All other official North Dakota schedules and forms required to be attached (except Form 101).
- 6. Form W-2s and Form 1099s.
- 7. Copy of federal tax return.
- 8. Supporting statements required in instructions.
- 9. Copy of other state's return, if attaching Schedule ND-1CR.
- 10. Copy of federal extension form or Form 101, if applicable.

Staple all attachments to the top center portion of Form ND-1. Enclose your check or money order made payable to North Dakota State Tax Commissioner. DO NOT send cash.

Before mailing . . .

- Make sure that you entered your name, correct mailing address, and social security number on the return. If married, include your spouse's name and social security number.
- Double-check your math.
- Make sure you included all of your Form W-2s and any Form 1099 showing North Dakota income tax withheld.
- Check to see that all required schedules and supporting statements are included.
- Enclose a complete copy of your federal tax return see Copy of federal return on page 7.
- Sign your return. If filing a joint return, your spouse also must sign. IMPORTANT: Any return missing a signature will be returned to the taxpayer.
- Use adequate postage.
- Make a copy of the return for your records.



Filing Tip:

Make sure you sign your return. If you and your spouse are filing jointly, both of you must sign. And, if you paid someone to prepare your return, make sure the preparer signs the return too.

Need help with your federal return?

If you need federal tax forms, have federal tax questions, or would like to find out where you can find IRS walk-in services, you may contact the IRS in one of the following ways.

Telephone assistance (toll free)

- Federal tax questions 1-800-829-1040 TTY/TDD......1-800-829-4059 Call this number if you have a question about your federal tax return or an IRS notice, need a transcript or copy of your federal return, or have questions on other federal tax matters.
- Ordering forms and publications 1-800-829-3676 Call this number to order federal tax forms and informational publications.
- Recorded tax and refund information 1-800-829-4477 Call this number to listen to pre-recorded information on a wide variety of federal tax topics or to check the status of your federal income tax refund. Please allow at least 4 weeks after you file your return (3 weeks if you filed electronically) before calling about the status of your refund. Be sure to have your social security number, filing status, and exact whole-dollar amount of your refund available when you call.

Web site

Access the IRS's Web site 24 hours a day, 7 days a week www.irs.gov

Walk-in service

In North Dakota, IRS walk-in services are available Monday through Friday, 8:30 a.m. to 5:00 p.m. (except as noted), at the following locations:

Bismarck (closed 11 a.m. - 12 p.m.) **Dacotah Foundation Building** Suite 7A 600 South 2nd Street

Fargo

Federal Building Room 470 657 2nd Avenue North

Grand Forks (closed 1 p.m. - 2 p.m.) Federal Building Room 137 102 North 4th Street

Minot (*closed 1 p.m. - 2 p.m.*) Federal Building Room 311 or 312 100 1st Street Southwest

Need forms or assistance?

If you need a North Dakota form or schedule not included in this booklet, or if you have a question about preparing your North Dakota return . . .

Call

Toll free (within North Dakota)—

1-800-638-2901

In the Bismarck-Mandan area, or from outside North Dakota—

Questions: (701) 328-1032Forms: (701) 328-3450

If speech or hearing impaired—call us through Relay North Dakota—

1-800-366-6888 (Ask for 1-800-638-2901)

Visit our Web site

On our Web site, you will find the following resources:

- Tax forms
- Income tax guidelines
- Electronic filing information
- Income tax statutes
- Calendar of due dates, public meetings, and workshops
- Press releases
- On-line message service

Our Web site address is: www.ndtaxdepartment.com

Come in to see us

Stop in to see us in person at our main office in Bismarck. You will find us in the—

Individual Income Tax Section State Capitol, 16th Floor Monday through Friday 8:00 a.m. to 5:00 p.m.

Write

Office of State Tax Commissioner 600 E. Boulevard Ave., Dept. 127 Bismarck, ND 58505-0599

E-mail us

Request forms, ask us a question, or send a message to us via e-mail at:

individualtax@state.nd.us

Or go to our Web site at:

www.ndtaxdepartment.com (click on contact us)

Fax

You may fax your request or question to (701) 328-3700.

Need a copy of your return or other information?

To obtain a copy of your return or information about your estimated tax payments, etc., you must submit a written request (by mail or fax) to our office. Include the following items in your request:

- Your name(s) and current address.
- Your social security number(s).
- Daytime telephone number.
- Description of the information desired.
- Tax year(s) involved.
- Your signature(s).

Our mailing address and fax number are shown above.

Want to check the status of your refund?

If you did not use direct deposit, you may check the status of your refund by calling (701) 328-3450, or by e-mailing us at individualtax@state.nd.us. If you direct deposited your refund, contact your bank first to see if your refund has been deposited into your account before contacting us. If you contact us, you'll need to provide the following information:

- Your name (Include spouse's name, if joint return).
- Your social security number (Include spouse's SSN, if joint return).
- Your filing status from your return.
- Exact amount of refund shown on return.
- Tax year.

The above information must match our records or no information will be released. Allow 6 weeks after filing your return before contacting us about your refund.